

# **Substitute Forms Guidelines Vendor Specifications**

**Tax Year 2008  
Processing Year 2009**



**Department of Taxation**

**September 2008**

Revisions			
Item	Form	Description	Rev Date
1	Appendix A	Ref #18 Exemptions (yourself) 2D barcode position should always be N/A.	9/30/08
2	Appendix A	Ref #26, Total Exemptions - comment line corrected to read; Total Exemptions for Line 11.	9/30/08
3	Appendix A	Ref #'51 and 52, Itemized deductions and state income tax field length was changed from 9 to 7.	9/30/08
4	Appendix A	Ref # 69 & 70, Political Contribution Indicator 2D barcode position should be 67 & Other Credits is 68.	9/30/08
5	Appendix A	Ref #208, Neighborhood Assistance Act carryover credit was changed from row 24 to 23.	9/30/08
6	Appendix A	Ref #307 & 308 Long Term Care credit you/spouse months covered are capture fields and should be included in the 2D barcode. 2D barcode positions 22 and 23. Added comment format should be MM.	9/30/08
7	Appendix A	Ref #329, Home Accessibility credit allowed should be Livable Home credit.	9/30/08
8	Appendix A	Ref #334, Riparian Waterway Buffer credit 2D barcode length changed from 9 to 8.	9/30/08
9	Appendix A	Ref #340, Primary SSN changed from row 8 to 9.	9/30/08
10	Appendix A	Ref #570, 607, 644, 681 and 718 "Name of State" on Schedule OSC, Line 6 changed from column 73 to 74.	9/30/08
11	Appendix B	On page 62 of the specs, the Sch FED listed with Form ID Code SFED will be used for the Corp form called Schedule FED. The Sch FED listed with Form ID 0FED is still part of the 760 package.	9/30/08
12	Appendix B	Page 62, Sch CR's are listed as 6 pages. The 6th page is instructions only. Deleted double entries Sch CR on page 63, listed as 5 pages.	9/30/08
13	Appendix B	On page 62, Sch ADJ corrected to list as 1 page.	9/30/08
14	Appendix B	New 1D barcode for 763, 760PY, Schedule NPY, and 770.	10/01/08
15	Appendix C	Bottom left anchor on the Schedule CR, Page 5 moved to position column 64 and row 55.	10/14/08
16	Appendix G	Contribution Codes 81, Home Energy Assistance and 92, VA Military Family Relief - Added missing asterisk to indicate donations	9/30/08

		that can be made with balance due or exceed refund amount.	
17	Appendix G	Contribution Code 91, VA Caregivers Grant Fund description added.	9/30/08
18	Appendix J	Mailing Addresses, duplicate addresses deleted for Stafford and Surry Counties. Added address for Sussex County.	9/30/08
19	Sch CR	Page 1, capture lines 6 & 13 extended dot leader to column 60.	9/30/08
20	Sch CR	Page 3, deleted extended dot leader and replace with a solid line for non capture field.	9/30/08
21	Sch CR	Page 3, replaced solid line with dot leader to column 60 for capture field.	9/30/08
22	Sch CR	Page 4, Line 81 updated to read; “premium paid in 2008”.	9/30/08
23	Sch CR	Page 4, Line 84 updated line to read; Line 80c (if completed) or Line 82 whichever is less, <b>minus</b> Line 83.	9/30/08
24	Sch CR	Page 5, Line 103 corrected to read; enter the amount from Line <b>102</b> .	9/30/08
25	Sch CR	Page 5, Line 104 deleted “carryover” reference for Land Preservation.	9/30/08
26	Sch CR	Page 5, Line 110a corrected line to read; Enter amount from your 2008 Form 306, Line <b>13b</b> . <b>Typo 13a corrected to 13b.</b>	9/30/08 10/14/08
27	Sch CR	Page 5, Line 112 corrected line to read; Enter amount from your <b>2008</b> Form 306, Line 11.	9/30/08
28	Sch CR	Page 3, Line 68 wording change to the text.	10/14/08
29	Sch CR	Page 3, Line 71 added test and/or 70B.	10/14/08
30	Sch CR	Page 4, Lin 80 change year to 2008 and 1/1/08.	10/14/08
31	Sch CR	Page 4, Line 81b text change due to missing line.	10/14/08
32	Sch CR	Page 4, Line 81c was added for carry over credit.	10/14/08
33	Sch CR	Page 4, Lines 82-84, 90 and 103 text change.	10/14/08
34	Sch CR	Page 4, Line 108a percentage rate change.	10/14/08
35	Sch CR	Page 3, Line 69 reference to attach computation 72a	10/22/08

Revised 10/22/08

## Table of Contents

<b>Legislative Summary .....</b>	<b>2</b>
<b>Introduction.....</b>	<b>4</b>
Purpose and Background.....	4
Substitute Forms.....	4
Types of Substitute Forms .....	4
Exact Position.....	5
Forms Approval Requirements .....	5
Submission Requirements.....	5
<b>General Guidelines for Substitute Forms .....</b>	<b>7</b>
Paper and Ink Requirements.....	7
Margins and Layout .....	7
Font Requirements .....	8
Name and Address Data Fields .....	9
Numbers and Dates .....	9
<b>SUMMARY OF FORM CHANGES.....</b>	<b>11</b>
<b>Form Changes .....</b>	<b>13</b>
<b>Exact Positioning Specifications Rev. 08/08 (Appendix A) .....</b>	<b>22</b>
<b>1D Barcode (Appendix B) .....</b>	<b>62</b>
<b>Anchors (Appendix C).....</b>	<b>64</b>
<b>Locality Codes - FIPS Codes for Locality Code Boxes (Appendix D) .....</b>	<b>68</b>
<b>Form 760CG Addition and Subtraction Codes (Appendix E).....</b>	<b>70</b>
<b>Form 760CG Deduction Codes (Appendix F) .....</b>	<b>72</b>
<b>Contribution Codes (Appendix G) .....</b>	<b>73</b>
<b>Public School Foundations Eligible for Contributions (Appendix H) .....</b>	<b>75</b>
<b>Screening Codes (Appendix I) .....</b>	<b>78</b>
<b>Mailing Addresses and Telephone Numbers (Appendix J).....</b>	<b>79</b>
<b>Virginia Contact Information (Appendix K) .....</b>	<b>83</b>

## LEGISLATIVE SUMMARY

---

### Legislation

#### **Filing Threshold and Personal Exemption Amounts for Individual Income** House Bill 3022

(Chapter 527) and Senate Bill 778 (Chapter 543) increase the individual income tax filing thresholds for single individuals from \$7,000 to \$11,250 for 2008 and 2009, \$11,650 for 2010 and 2011 and \$11,950 for 2012 and beyond. The bills increase the filing threshold for married couples from \$14,000 to \$22,500 for 2008 and 2009, 23,300 for 2010 and 2011, and 23,900 for 2012 and beyond. The bills also increase the personal exemption amount from \$900 to \$930 effective for taxable year 2008.

**Advancement of Virginia's Fixed Date Conformity with the Internal Revenue Service** House Bill 912; Chapter 1 of the 2008 Acts of Assembly passed by the 2008 General Assembly and signed by Governor Kaine, Virginia's fixed-date conformity to the terms of the Internal Revenue Code will advance from December 31, 2006 to December 31, 2007. Virginia will, however, continue to disallow any bonus depreciation allowed for certain assets under federal income taxation and any 5 year carry-back of net operating losses ("NOL") allowed for NOLs generated in either taxable year 2001 or 2002. This notice is intended to provide taxpayers with directions on how to reconcile this legislation on their 2007 Virginia income tax returns.

**Biodiesel Fuels Tax Credit** House Bill 139 passed by the 2008 General Assembly creates an individual and corporate income tax credit for producers of biodiesel fuels during the first three years of production. The credit would be equal to \$0.01 per gallon of biodiesel fuels produced; but the total credit for each taxpayer could not exceed \$5,000 annually. The credit would not be allowed to exceed the tax liability of the taxpayer. Any unused amounts could be carried forward for the next three taxable years; and taxpayers would also be allowed to transfer unused but otherwise allowable credits for use by other taxpayers on Virginia income tax returns.

**Livable Home Credit** 2007 House Bill 2498 and Senate Bill 791 expand the individual income tax credit for retrofitting residences with accessibility features. The bills also renamed the credit the "Livable Home Tax Credit." The expanded credit is applicable to those purchases that are designed to improve accessibility or visitability and meet eligibility guidelines established by the Department of Housing and Community Development. The credit may be for newly constructed residences in addition to retrofitting existing residences. The amount of credits granted for any taxable year may not exceed \$1 million with each taxpayer limited to a \$500 credit for a taxable year. The Disabled Accessibility Features Tax Credit was previously offered to Virginians who retrofit an existing residence with certain accessibility features but was not available to Virginians who purchased a new residence with such features.

**Tax Preparers Use of 2D Barcodes** House Bill 678 modifies a 2004 requirement that all income tax preparers who prepare tax returns for 100 or more taxpayers must file the returns electronically. Filing the returns on substitute forms using 2D barcodes will no longer meet the electronic filing mandate. However, the Tax Commissioner will still have the authority to waive this requirement if it causes hardship. In addition, taxpayers are allowed to opt out of electronic filing and any that cannot be accepted through electronic means may still be filed using 2D barcodes. Currently, large income tax preparers have the option of filing returns electronically or using software that produces 2D barcoded paper returns.

## LEGISLATIVE SUMMARY (CONTINUED)

---

**Withholding for Domestic Employees** Effective for taxable years beginning on or after January 1, 2009, employers of domestic (household) service employees may elect to file and pay the Virginia income tax withheld from their employees' salaries on an annual basis at the same time they submit the employees' Forms W-2 for the year. In order to qualify for the annual filing, an employer must have a total payroll in each calendar quarter that does not exceed \$5,000, regardless of the number of persons providing the domestic service. The employment must consist exclusively of domestic service in the private home of the employer as defined in the Federal Employment Tax Regulations. The first annual payment under the new filing status will be due on February 28, 2010. Visit our website at [www.tax.virginia.gov](http://www.tax.virginia.gov) for additional information.

## **INTRODUCTION**

---

### **PURPOSE AND BACKGROUND**

This document is designed to provide tax preparation software developers (“vendors”) with requirements for the computer-generated tax year 2008 Virginia Individual Income Tax forms and accompanying schedules. Included are:

- Print and programming design specifications for the 2008 760CG return package
- Two dimensional barcode record specifications for the 2008 760CG return package
- Approval requirements for forms, including test case specifications
- Contact information

The 760 CG return package includes the following forms:

- Form 760CG
- Schedule ADJ/CG
- Schedule CR/CG
- Schedule INC
- Schedule FED
- Schedule OSC/CG (with 2D barcode)
- Schedule OSC/CG (no barcode) up to 4 forms

### **SUBSTITUTE FORMS**

Vendors wishing to reproduce substitute individual income tax documents must use the substitute forms 760CG, Schedule ADJ/CG, Schedule CR, Schedule INC/CG, Schedule FED and Schedule OSC. In addition, all requirements listed in the Substitute Forms Guidelines must be met.

**Note: The individual instruction booklet available on the TAX website is a valuable reference tool but it is important to remember that the substitute forms are processed through automated processing systems, therefore it is very important to meet all the requirements set forth in the Substitute Forms Guidelines and Vendor Specifications to ensure the forms are processed successfully without errors.**

The Schedule INC contains information used to replace taxpayers’ W-2s, 1099s, and VK-1s. The Schedule INC is required when submitting Forms 760CG. When filing Forms 760PY and 763 a Schedule INC may be filed in lieu of the W-2s.

### **TYPES OF SUBSTITUTE FORMS**

Covered in these guidelines full size returns and schedules

- 2D Barcode/Exact Position
- 1D Barcode/Exact Position
- 1D Barcode
- No Barcode

## INTRODUCTION (CONTINUED)

---

- 1D Barcode - the placement of the 1D barcode is not the same for each form. See each form for the location of the associated barcode. Appendix B provides the 1D barcode scheme and other technical data
- 2D Barcode - the 2D barcode locations are the top right of Page 1 of the Form 760CG, Schedule ADJ and Page 1 of the Schedule OSC. The barcodes are limited by the boundaries of columns 44 and 80 and by rows 4 and 13. If your software does not support 2D barcodes, the reserved space must be left blank

***Important: If vendor software includes 2D barcodes, always set the 2D default to on.***

### **EXACT POSITION**

The 760CG and Schedule ADJ/CG (part 2), Schedule CR/CG, Schedule FED, Schedule INC/CG, Schedule OSC/CG also require exact placement. See Appendix A for 2D and exact position specifications.

### **FORMS APPROVAL REQUIREMENTS**

The approval process for the 760CG return package and for coupon-sized returns and vouchers includes processing the test case returns submitted for approval through our automated systems. To ensure that your 760CG return package and coupon-sized documents can be approved quickly when received at TAX, always submit original returns and schedules. See the voucher specifications document for voucher approval requirements.

Approval does not mean that forms or software are error-free. Approval means that the vendor has demonstrated that the forms meet requirements listed in this document. Vendors must submit substitute forms to the department for review before distribution or release to customers and clients.

- 760CG Series - please note that all 760CG return package software developers, regardless of whether they purchase an approved TAX form from a third party vendor, are required to submit test case samples for approval. The samples must incorporate data that has been predefined in this document. Exact positioning of all data elements is required for approval. Vendors also providing 2 dimensional barcodes on 2008 760CG returns must meet 2 dimensional barcode requirements listed in this document
- All other full size forms - the text and layout of forms that do not have exact positioning or OCR requirements should reproduce the official form as presented on the Tax's website, [www.tax.virginia.gov](http://www.tax.virginia.gov)

### **SUBMISSION REQUIREMENTS**

- 760CG Series - four originals of the Form 760CG and all associated schedules must be provided. One set must be fully filled (full field). Three sets must contain information listed in Appendix K. All forms submitted for testing must be originals. Photocopies, fax submissions, etc. will not be accepted
- Other full size forms - two complete sets of all other full size forms are required for testing



## **INTRODUCTION (CONTINUED)**

---

### **Mailing Address:**

Substitute Form Approvals:

Angela Eskridge  
Virginia Department of Taxation  
Substitute Forms Approval  
3600 West Broad Street, Suite 642  
Richmond, VA 23230

### **Substitute Forms Contact Information:**

[SubstituteForms@tax.virginia.gov](mailto:SubstituteForms@tax.virginia.gov)

Angela Eskridge  
Software Vendor Forms Business Analyst  
804-367-0088

[Angela.Eskridge@tax.virginia.gov](mailto:Angela.Eskridge@tax.virginia.gov)

## **GENERAL GUIDELINES FOR SUBSTITUTE FORMS**

---

### **PAPER AND INK REQUIREMENTS**

- Paper size: 8 ½ inches x 11 inches
- Printing: single sided
- Orientation: portrait
- Paper weight: 20 pound bond (non-recycled) paper
- Paper color: white
- Ink: black (Colored inks and light printing may result in processing problems that delay return processing)

Paper and ink specifications, that cannot be controlled directly by vendors are critical to the successful processing of returns, and should be communicated to your customers.

### **MARGINS AND LAYOUT**

#### **Print Area**

The page size for full-page forms must be 8 ½ x 11 inches. Using the 6 lines per inch requirement and half-inch margins, the first available print line is line 4. The last print line is line 63. Using 10 characters per inch for the horizontal measurement, the first available print column is column 6. Column 80 is the last available print column. Grid locations are provided in Appendix A. The locations are in column, line order.

#### **Lines**

Lines must be printed on forms only as specified in this document. Please review each form to determine where lines must be placed. For the 760CG return package, there are no lines on any of the forms except on the Form 760CG return at the bottom of Page 1. All unnecessary lines were removed to improve automated character recognition processes. For forms other than coupons, vouchers, and the Form 760CG return package, forms must appear in the same format as the official versions of the forms.

#### **For Office Use Only Areas**

There are various areas in most TAX forms that are reserved “For office use” only. The vendor is required to include the text and, if required, lines to separate and designate these areas as “For Office Use”.

#### **Vendor Codes**

The NACTP assigns a 4-digit code. TAX allows 5 digits for the software developer’s code, 4 digits for the NACTP code plus 1 alpha numeric character to distinguish among companies or software versions. For example, if you release both a DOS and Windows version of your software, the 5<sup>th</sup> position may include a D or W. If you do not have an NACTP code, a Virginia code will be assigned to you during the approval process.

## **GENERAL GUIDELINES FOR SUBSTITUTE FORMS (CONTINUED)**

---

### **Vendor Codes (continued)**

On the Form 760CG return, Page 1, there are two fields following the label “Vendor ID”. The first field is for the developer’s NACTP code. The second field is four characters and is for the print form vendor’s NACTP code.

Examples for the 760CG

Vendor 9999 developed both the software and the printed form	Software developed by vendor 9999 Printed form purchased from vendor 9990
Approved Vendor: 9999 (left justified)	Approved Vendor: 9999      9990

### **FONT REQUIREMENTS**

#### **Text Fields**

- The minimum point size is 6 point
- The maximum point size is 12 point

#### **Controlled Data Fields**

Font for controlled data fields must be 12 point 10 pitch Courier.

#### **Logos, State Seals, and Control Numbers**

No company logos, state logos, or state seals should be placed on forms. Version numbers, company names, and text abbreviations may be placed in the margins of forms provided the information does not interfere with data capture. This determination will be made on a case-by-case basis during the approval process.

Generally, marginal data does not interfere with data capture, if it is placed in the lower left corner of the form and it is at least 1 print position (both horizontally and vertically) from variable data.

## **GENERAL GUIDELINES FOR SUBSTITUTE FORMS (CONTINUED)**

---

### **Special Characters**

Special characters must not be used in any controlled data field on TAX forms, unless specified by TAX.  
Special characters include:

\$	*	%	#	[	]	{	}	(	)
----	---	---	---	---	---	---	---	---	---

### **1D Barcode Font**

- The format of the 1D barcode is 3 of 9
- The height of the barcode is 1/2 inch
- The wide narrow bar ratio 2.5:1 must be used

### **2D Barcode Font**

- The format for the 2D barcode is PDF 417
- The 2D barcode must be printed using 300 dpi
- The 2D default must be “ON”

***Important: Decimals must not be included in the barcode.***

### **NAME AND ADDRESS DATA FIELDS**

Vendors must print the name and address fields using Courier 12 as follows:

Name 1 Fields	
Size	Name
12	First Name
1	Space
1	Middle Initial
1	Space
15	Last Name
1	Space
3	Suffix
34	Total

Name 2 Fields	
Size	Name
12	First Name
1	Space
1	Middle Initial
1	Space
15	Last Name
1	Space
3	Suffix
34	Total

### **NUMBERS AND DATES**

#### **Numeric Data Field Format**

- All numeric amount data fields must be right justified
- Decimal points must always be printed
- Commas must never be included in a dollar value
- Dollar signs must never be included in a dollar value
- Example: Numeric amount \$14,538.16 must be printed as 14538.
- Required: 14538. must include a decimal point

## GENERAL GUIDELINES FOR SUBSTITUTE FORMS (CONTINUED)

---

### Numeric Data Field Format (continued)

NOT ALLOWED	14,538.16	1453816	}	DO NOT use commas, dollar signs or cents.
	14538	14,538		
	\$14538.16	\$14538.		
	\$14538.16	\$14,538.16		
	\$14,538			

Failure to comply with these requirements will cause returns to misread and reject as errors during processing, resulting in delays in issuing refunds.

### Rounding to Nearest Dollar

TAX requires rounding to the nearest dollar on all individual income tax forms reproduced by vendors. Rounding improves the speed and accuracy of the data capture process. Vendors do not drop pennies without rounding to the nearest whole dollar. Each field must be rounded to the nearest dollar and any calculated fields should be the sum of the rounded dollar amounts. For example, the amount 1.52 should be printed as 2.

Specifically, rounding is required on:

760CG	763	PTE	500V
Schedule ADJ/CG	770	500	500ADJ
Schedule OSC/CG	Schedule NPY	500 Schedule A	500AC
Schedule FED	760PMT	500C	500FED
Schedule CR	760E/CG	500EL	500CR
Schedule INC/CG	760ES (Direct)	500NOLD	ST-20
760PY	760E (Local)	500S	

Rounding is allowed but not required on all other returns and vouchers. It is recommended that software allow users the option of rounding or printing cents on the forms for which rounding is optional.

### Negative Numbers

Negative numbers must be indicated by a hyphen “-“ prior to the first digit in the variable data field. Do not use parentheses as negative indicators.

Allowed	-15264.	Always use a hyphen in the space next to the first digit of the negative number
Not allowed	(156264.) or - 15264.	Never use parenthesis and never include spaces between the negative number and the hyphen.

### Date Fields

Date fields must be created using two digits for the month, day, and year (MMDDYY).

## **SUMMARY OF FORM CHANGES**

---

### **760CG**

Federal Earned Income Credit Indicator – moved from top of Page 2, Form 760 to top of Page 1, Form 760CG. Used when a taxpayer claims the Federal Earned Income Credit on their Federal return

Federal Earned Income Credit Amount – moved from Page 2, Form 760 to top of Page 1, Form 760CG. Enter the amount of Federal Earned Income Credit reported on your Federal return on Form 760CG, Page 1 to allow the Federal Earned Income Credit to be reported. The same amount must be entered on the Schedule ADJ, line 14 to calculate the Credit for Low Income Individuals or Virginia Earned Income Credit. Only the lesser credit can be taken

Pass-Through-Entity Withholding Indicator – new field for 2D Barcode, located on the top of Form 760, Page 2. Beginning on or after January 1, 2008, a pass-through entity that has taxable income for the taxable year derived from or connected with Virginia sources and any portion of which is allocable to a nonresident shareholder is required to pay withholding tax. The tax is five percent of the nonresident owner's share of income from Virginia sources for each of the nonresident owners. The withholding tax payment is due on the filing due date of the pass-through's 2008 return – for detail information please visit our web site at [www.tax.virginia.gov](http://www.tax.virginia.gov)

Filing Threshold and Personal Exemption Amounts for Individual Income - personal exemption amount increased from \$900 to \$930 effective for taxable year 2008

Subtractions – new field located on Form 760, Page 2. Indicator and amount fields added for You and Spouse Disability Income Reported as Wages

### **SCHEDULE ADJ/CG**

Amended Returns – removed lines 25 – 30 from bottom of Schedule ADJ

### **SCHEDULE CR**

Qualifying Recyclable Equipment Cost – new line item Page 1, Line 8

Qualifying Recyclable Equipment Cost Subtotal – new line item Page 1, Line 10

Income Percentage – line number change for percentage calculations on Page 2, Line 46

Qualified Equity and Debt Investment – report individual credit for You and Spouse, Page 3, Lines 68 – 72, 71-72A and 71-72B

## **SUMMARY OF FORM CHANGES (CONTINUED)**

---

### **SCHEDULE CR**

Long Term Care Insurance – report date policy was issued for You and Spouse on Page 4 - enter the amount of premiums paid for long-term health care insurance, provided they were not actually included as a deduction on Schedule A of your federal income tax return. In addition, the premiums may not have been used as the basis of the Virginia Long-Term Care Insurance Credit, although the taxpayer may be able to claim both the Credit and the Virginia deduction in the same year - additional text added on Page 4, Lines 83 and 84

Biodiesel and Green Diesel Fuels – new credit Page 4, Lines 85-89

Livable Home Tax Credit – credit was renamed, formerly Home Accessibility Credit Page 4, Line 90

Land Preservation Credit – report individual credits for You and Spouse Page 5, Lines 100-104, 100A- 104B

Total Non-Refundable Credits – additional text added Page 5, Line 107

Total Refundable Credits – reserved for future use Page 5, Line 113

### **SCHEDULE INC/CG**

You/Spouse Indicator – heading, Column 2 changed from You/Spouse indicator to Withholding Type, required field indicating the withholding type of W, M, G, R, and K, refer to Appendix A for more details

## FORM CHANGES

Form 760CG, Page 1

**2008 VA760CG**

Individual Income Tax Return



1FIRSTNAME12 I 1LASTNAME15XXXX SUF  
1FIRSTNAME12 I 1LASTNAME15XXXX SUF  
ADDRESSLINE1MMMMMMMMMMMMMMMMMMMM  
ADDRESSLINE2MMMMMMMMMMMMMMMMMMMM  
CITYMMMMMMMMMMMMMMMM ST ZIPCODE00

Filing

Status: 1

Head of  
Household:

Federal Earned  
Income Credit  
Indicator and  
Amount moved  
from 760CG,  
Page 2.

X

Amended:

X

NOL:

X

Federal Earned

Income Credit

X

0000.

Locality:

000

Exemptions

Dependents

Total

65 and over

Blind

Tot

Yourself

1

00

00

1

1

0

Spouse

1

MMMM

000000000

Vendor ID:

0000X

0000

Spouse's SSN

MMMM

000000000

1. Fed Adj Gross Income 1. - 000000000.

16a. Your VAGI

16a. - 00000000.

2. Additions, see Pg 2, Line 3 2. 000000000.

16b. Spouse's VAGI

16b. - 00000000.

3. Subtotal 3. - 000000000.

17. Net Tax

17. 000000000.

4a. Age Deduction - You 4a. 00000.

18a. Your Withholding

18a. 000000000.

4b. Age Deduction - Spouse 4b. 00000.

18b. Spouse's Withholding

18b. 000000000.

5. Soc Sec &amp; Tier 1 Railroad 5. 000000000.

19. Estimated Payments

19. 000000000.

6. State Inc Tax Overpayment 6. 000000000.

20. Extension Payments

20. 000000000.

7. Other Subtractions,  
see Pg 2, Line 7 7. 000000000.

21. Credit for Low Income

21. 00000.

8. Subtotal Subtractions 8. 000000000.

22. Credit tax paid another state

22. 000000000.

9. Total VAGI 9. - 000000000.

23. Other Credits X

23. 000000000.

10a. Federal Sch. A  
Itemized Deductions 10a. 0000000.24. Total Payments  
/Credits

24. 000000000.

10b. State/Local Income Tax 10b. 00000000.

25. Tax You Owe

25. 000000000.

10. Standard/Itemized  
Deductions 10. 000000000.

26. Overpayment Amount

26. 000000000.

11. Exemptions 11. 00000.

27. Amount to

27. 000000000.

12. Deductions VAGI,  
see Pg 2, Line 9 12. - 000000000.

27. Amount to

Credit to Next Year's Tax

27. 000000000.

13. Subtotal Lines 10,  
11 and 12 13. - 000000000.

28. Adjustments/Contributions

28. 000000000.

Amount You Owe:

Paid by Credit Card

X

000000000.

14. VA Taxable Income 14. - 000000000.

Refund:

000000000.

15. Tax Amount 15. 000000000.

Bank Routing

Number

C

000000000

16. Spouse Tax Adjustment 16. 000.

Bank Account

Number

000000000000000000

LAR DLAR LTD \$

Office Use: XX XX XX XX XX XX XX XX XX XX



2008 VA760CG Page 2

1FIRSTNAME12 I 11LASTNAME15XXXXX SUF  
000000000**ADDITIONAL FILING INFORMATION**Farming/ Fishing,  
Merchant Seaman:

X

Coalfield  
Enhancement

X

Taxpayer  
Deceased:

0

Fixed Date  
Conformity:

X

Dependent on  
another's return:

X

Overseas  
when due:

X

Pass-Through-Entity  
Withholding included  
on this return:

X

Pass - Through - Entity  
Withholding Indicator  
added.  
Attach VK1 Schedule if  
checked.

**Deductions**

8. Deduction Code and Amount

000

8a.

-000000000.

000

8b.

000000000.

000

8c.

000000000.

Total Deductions:

9.

-000000000.

**Additions - SCH ADJ/CG - Part 1**1. Interest on obligations  
of other state

2. Other Additions:

a. Fixed Date Conformity

00

00

3. Total Additions:

1. 000000000.

2a. 000000000.

2b. 000000000.

2c. 000000000.

3. 000000000.

**AGE DEDUCTION DETAILS**

You

000000

-000000000.

Spouse

000000

-000000000.

**Contact Information**

Your Phone

0000000000

0000000000

Spouse

0000000000

**Subtractions**4. Income from obligations  
or securities of the U.S.

4. 000000000.

Dept of Taxation can discuss  
my return with my preparer.

X

5. Disability Income  
reported as wages

5. 000000000.

Preparer Phone Number

0000000000

X You: \_\_\_\_\_

X Spouse: \_\_\_\_\_

Preparer Info

0000000000

0

Disability Income  
Indicators and amount  
fields added for You  
and Spouse.

6. Other:

a. Fixed Date Conformity

00

00

00

6a. 000000000.

6b. 000000000.

6c. 000000000.

6d. 000000000.

Your Signature

Date

Spouse's Signature

Date

7. Total Subtractions:

7. 000000000.

Preparer Signature

Date

MM  
MM  
MM  
MM

File by May 1, 2009



1FIRSTNAME12 I 1LASTNAME15XXXX SUF 000000000

**Tax Credit for Low Income Individuals  
or VA Earned Income Credit**

10.	Exemption Information	Social Security Number	VAGI	22. Voluntary Contributions from overpaid taxes		
a.	IIIIIIIIIIIIIIIIIIII	000000000	-000000000.			
b.	IIIIIIIIIIIIIIIIIIII	000000000	-000000000.			
c.	IIIIIIIIIIIIIIIIIIII	000000000	-000000000.	00	22a.	00000.
d.	IIIIIIIIIIIIIIIIIIII	000000000	-000000000.	00	22b.	00000.
e.	Total Family VAGI	10e. ●	-000000000.			
11.	Total Exemptions	11. ●	00	23. Other Voluntary Contributions		
				00	23a.	00000.
12.	Personal Exemptions	12.	00	00	23b.	00000.
13.	Form 760 exemptions multiply Line 12 by \$300	13.	0000.	School Foundation Contributions		
14.	Federal Earned Income Credit	14. ●	0000.	000000	23c.	00000.
15.	Multiply Line 14 by 20% (.20)	15.	0000.	000000	23d.	00000.
16.	Greater of Line 13 or Line 15	16.	0000.	24. Total Adjustments		
17.	Credit (Lesser of Line 16 above or Page 1, Line 17)	17.	0000.			000000000.

### Adjustments to Amount of Tax

18. Addition to Tax	18.	000001	Lines 2 longer and as remove
a. Addition from Form 760C	X		
b. Addition from Form 760F	X		
19. Penalty	19.	0000000000.	
a. Late Filing Penalty	X		
b. Extension Penalty	X		
20. Interest	20.	0000000000.	
21. Consumer's Use Tax	21.	0000000000.	

Amended Section  
Lines 25-30 no  
longer applicable  
and as result  
removed from form.

**AVOID DELAYS.** If this schedule contains information, always submit it with your return.

# 2008 Schedule CR

CREDIT COMPUTATION SCHEDULE - See Page 6 for required attachments.  
Attach this to your return. See instructions for other required attachments.

1FIRSTNAME12 I 1LASTNAME15XXXXXUSF



## PART I - MAXIMUM NONREFUNDABLE CREDITS

- 1 Enter the total tax computed on your return less the total of Spouse Tax Adjustment, Credit for Low Income Individuals or VA Earned Income Credit and Credit for Tax Paid to Another State. The maximum nonrefundable credits allowable on Line 107 of Schedule CR may not exceed this amount..... 1

000000000

## PART II - ENTERPRISE ZONE ACT CREDIT

- 2 Credit allowable this year from Form 301 (attach Form 301)..... 2

000000000.

000000000.

## PART III - NEIGHBORHOOD ASSISTANCE ACT CREDIT

- 3 Authorized amount of Neighborhood Assistance Act Credit..... 3 \_\_\_\_\_  
4 Carryover credit from prior year(s) [attach computation]..... 4 \_\_\_\_\_  
5 Add Line 3 and Line 4..... 5 \_\_\_\_\_  
6 Credit allowable this year: Line 5 or balance of maximum credit available, whichever is less ..... 6  
7 Carryover credit to next year: Line 5 less Line 6 (applicable only if within 5 year carryover period) ..... 7 \_\_\_\_\_

000000000.

## PART IV - RECYCLABLE MATERIALS PROCESSING EQUIPMENT CREDIT

- 8 Enter 10% of qualifying recyclable equipment cost ..... 8 \_\_\_\_\_  
9 Carryover credit from prior year(s) [attach computation]..... 9 \_\_\_\_\_  
10 Add Lines 8 and 9 ..... 10 \_\_\_\_\_  
11 Enter 40% of tax per return ..... 11 \_\_\_\_\_  
12 Maximum recyclable materials processing equipment credit. Line 10 or Line 11, whichever is less..... 12 \_\_\_\_\_  
13 Credit allowable this year: Line 12 or balance of maximum credit available, whichever is less ..... 13  
14 Carryover credit to next year: Line 10 less Line 13 (applicable only if within 10 year carryover period) ..... 14 \_\_\_\_\_

000000000.

Lines 8 and 10  
have been added  
to Recyclable  
Materials.

## PART V - CONSERVATION TILLAGE EQUIPMENT CREDIT

- 15 Enter 25% of qualifying property cost or \$4,000, whichever is less ..... 15 \_\_\_\_\_  
16 Carryover credit from prior year(s) [attach computation]..... 16 \_\_\_\_\_  
17 Add Line 15 and Line 16..... 17 \_\_\_\_\_  
18 Credit allowable this year: Line 17 or balance of maximum credit available, whichever is less ..... 18  
19 Carryover credit to next year: Line 17 less line 18 (applicable only if within 5 year carryover period) ..... 19 \_\_\_\_\_

000000000.

## PART VI - FERTILIZER AND PESTICIDE APPLICATION EQUIPMENT CREDIT

- 20 Enter 25% of current qualifying equipment cost or \$3,750, whichever is less ..... 20 \_\_\_\_\_  
21 Carryover credit from prior year(s) [attach computation]..... 21 \_\_\_\_\_  
22 Add Line 20 and Line 21..... 22 \_\_\_\_\_  
23 Credit allowable this year: Line 22 or balance of maximum credit available, whichever is less ..... 23  
24 Carryover credit to next year: Line 22 less Line 23 (applicable only if within 5 year carryover period) ..... 24 \_\_\_\_\_

000000000.

## PART VII - RENT REDUCTION PROGRAM CREDIT

- 25 Enter 50% of qualifying rent reductions ..... 25 \_\_\_\_\_  
26 Carryover credit from prior year(s) [attach computation]..... 26 \_\_\_\_\_  
27 Add Line 25 and Line 26..... 27 \_\_\_\_\_  
28 Credit allowable this year: Line 27 or balance of maximum credit available, whichever is less ..... 28  
29 Carryover credit to next year: Line 27 less Line 28 (applicable only if within 5 year carryover period) ..... 29 \_\_\_\_\_

000000000.

2008 Schedule CR page 2

See Page 6 for required attachments.



1FIRSTNAME12 I 11LASTNAME15XXXX SUF

000000000

**PART VIII – CLEAN-FUEL VEHICLE AND VEHICLE EMISSIONS TESTING EQUIPMENT****Clean-fuel vehicle and qualified electric vehicle credit**

30 **EXPIRED** ..... 30 ~~\_\_\_\_\_~~

31 Carryover credit from prior year(s) [attach computation] ..... 31 \_\_\_\_\_

32 Add Lines 30 and 31 ..... 32 \_\_\_\_\_

33 Line 32 or balance of maximum credit available, whichever is less ..... 33 00000000 .

34 Carryover credit to next year: Line 32 less Line 33 (applicable only if within 5 year carryover period) ..... 34 \_\_\_\_\_

**Vehicle emissions testing equipment credit**

35 Enter 20% of the purchase or lease price paid during the year for qualified vehicle emissions testing equipment ..... 35 \_\_\_\_\_

36 Carryover credit from prior year(s) [attach computation] ..... 36 \_\_\_\_\_

37 Add Line 35 and Line 36 ..... 37 \_\_\_\_\_

38 Enter the amount from Line 37 or the balance of maximum credit available, whichever is less ..... 38 00000000 .

39 Carryover credit to next year: Line 37 less Line 38 (only if within 5 year carryover period) ..... 39 \_\_\_\_\_

**PART IX – MAJOR BUSINESS FACILITY JOB TAX CREDIT**

40a Credit amount authorized by the Department of Taxation ..... 40a \_\_\_\_\_

40 Credit allowable this year: Line 40a or the balance of the maximum credit available, whichever is less ..... 40 00000000 .

41 Carryover credit to next year. Compute on Form 304 if within the 10 year carryover period (Line 40a less Line 40) ..... 41 \_\_\_\_\_

**PART X – FOREIGN SOURCE RETIREMENT INCOME TAX CREDIT**

42 Qualifying taxable income on which the tax in the foreign country is based ..... 42 \_\_\_\_\_

43 Virginia taxable income. See instructions ..... 43 \_\_\_\_\_

44 Qualifying tax paid to the foreign country.  
Enter name of country: ..... 44 \_\_\_\_\_

45 Virginia income tax. See instructions ..... 45 \_\_\_\_\_

46 Income percentage. Divide Line 42 by Line 43. Compute to one decimal place, not to exceed 100%. For example, 0.3163 becomes 31.6% ..... 46 \_\_\_\_\_

47 Multiply Line 45 by Line 46 ..... 47 \_\_\_\_\_

48 Credit allowable this year: Enter the lesser of Line 44 or Line 47, not to exceed the balance of maximum credit available ..... 48 00000000 .

Line 46, line numbers changed for percentage calculations.

**PART XI – HISTORIC REHABILITATION TAX CREDIT**

49 Enter the amount of eligible expenses (attach certificate) ..... 49 \_\_\_\_\_

50 Multiply the amount on Line 49 by 25% ..... 50 \_\_\_\_\_

51 Carryover credit from prior year(s) [attach computation] ..... 51 \_\_\_\_\_

52 Add Line 50 and Line 51 ..... 52 \_\_\_\_\_

53 Credit allowable this year: Enter the amount from Line 52 or the balance of maximum credit available, whichever is less ..... 53 00000000 .

54 Carryover credit to next year:  
Line 52 less Line 53, (10 year carryover period) ..... 54 \_\_\_\_\_



## 2008 Schedule CR page 3

See Page 6 for required attachments.



1FIRSTNAME12 I 1LASTNAME15XXXXX SUF

**PART XII – DAY-CARE FACILITY INVESTMENT TAX CREDIT**

000000000

- 55 Enter 25% of eligible expenses, not to exceed \$25,000 ..... 55 \_\_\_\_\_
- 56 Carryover credit from prior year(s) [attach computation] ..... 56 \_\_\_\_\_
- 57 Add Line 55 and Line 56 ..... 57 \_\_\_\_\_
- 58 **Credit allowable this year:** Enter the amount from Line 57 or the balance of maximum credit available, whichever is less ..... 58 \_\_\_\_\_
- 59 Carryover credit to next year: Line 57 less Line 58. (3 year carryover period. See instructions for limitations) ..... 59 \_\_\_\_\_

00000000 .

**PART XIII – LOW-INCOME HOUSING CREDIT**

- 60 Enter allowable credit (attach certification form) ..... 60 \_\_\_\_\_
- 60a Carryover credit from prior year(s) [attach computation] ..... 60a \_\_\_\_\_
- 60b Add Line 60 and Line 60a ..... 60b \_\_\_\_\_
- 61 **Credit allowable this year:** Enter amount from Line 60b or the balance of maximum credit available, whichever is less ..... 61 \_\_\_\_\_
- 62 Carryover credit to next year: Line 60b less Line 61 (5 year carryover period) ..... 62 \_\_\_\_\_

00000000 .

**PART XIV – AGRICULTURAL BEST MANAGEMENT PRACTICES TAX CREDIT**

- 63 Enter 25% of qualified expenditures, not to exceed \$17,500 (attach certificate) ..... 63 \_\_\_\_\_
- 64 Carryover credit from prior year(s) [attach computation] ..... 64 \_\_\_\_\_
- 65 Add Line 63 and Line 64 ..... 65 \_\_\_\_\_
- 66 **Credit allowable this year:** Enter amount from Line 65 or the balance of maximum credit available, whichever is less ..... 66 \_\_\_\_\_
- 67 Carryover credit to next year: Line 65 less Line 66. (5 year carryover period.) ..... 67 \_\_\_\_\_

00000000 .

**PART XV – QUALIFIED EQUITY AND SUBORDINATED DEBT INVESTMENTS TAX CREDIT**

- |   | You   | Spouse  |
|---|-------|---------|
| 68 Credit amount of qualified equity and subordinated Debt Investments Tax Credit authorized by the Virginia Department of Taxation ..... 68A   | _____ | B _____ |
| 69 Carryover credit from prior year(s) [attach computation] ..... 69A   | _____ | B _____ |
| 70 Add Lines 68 and 69 ..... 70A  | _____ | B _____ |
| 71 <b>Credit allowable this year:</b> Enter the amount on Line 70A and/or 70B or the balance of maximum credit available, whichever is less (not to exceed \$50,000 per taxpayer) ..... Your Credit 71A | _____ | _____   |

Lines 68-72 have been reworked to report individual credit for You and Spouse.

00000000 .

- Be sure to claim the proper credit on the total lines
- 72 Carryover to next year: Line 70 less Line 71 (15 year carryover period) ..... 72A \_\_\_\_\_ B \_\_\_\_\_

Spouse Credit 71B

00000000 .

**PART XVI – WORKER RETRAINING TAX CREDIT**

- 73 Enter amount of worker retraining tax credit authorized by the Virginia Department of Taxation ..... 73 \_\_\_\_\_
- 74 Carryover credit from prior year(s) [attach computation] ..... 74 \_\_\_\_\_
- 75 Add Line 73 and Line 74 ..... 75 \_\_\_\_\_
- 76 **Credit allowable this year:** Enter the amount from Line 75 or the balance of maximum credit available, whichever is less ..... 76 \_\_\_\_\_
- 77 Carryover credit to next year: Line 75 less Line 76 (3 year carryover period) ..... 77 \_\_\_\_\_

00000000 .

**PART XVII – WASTE MOTOR OIL BURNING EQUIPMENT CREDIT**

- 78 Enter 50% of the purchase price paid during the taxable year for equipment used exclusively for burning waste motor oil at your facility ..... 78 \_\_\_\_\_
- 79 **Credit allowable this year:** Enter the amount from Line 78 up to \$5,000 not to exceed balance of maximum credit available ..... 79 \_\_\_\_\_

0000 .

2008 Schedule CR page 4

See Page 6 for required attachments.



1FIRSTNAME12 I 1LASTNAME15XXXXX SUF

000000000

**PART XVIII – CREDIT FOR PURCHASE OF LONG-TERM CARE INSURANCE**

Enter the date policy was issued to you. Issue date must be

on or after 1/01/2006. .... You

Enter the date policy was issued to your spouse. Issue date must be

on or after 1/01/2006. .... Spouse

**Months Covered**

00

00

80 If the policy for which you are claiming the credit was purchased prior to 2008, enter the amount of the premiums paid for the first 12 months of coverage. If the policy was purchased on or after

1/1/08, skip to line 81. .... 80

80a Multiply Line 80 by 15% (.15). .... 80a

80b Enter total amount of credits claimed for this policy in prior years. .... 80b

80c Subtract Line 80b from Line 80a. This is the maximum amount of credit that you may claim for 2008. If Line 80b is equal to Line 80a, you may no longer claim this credit for this policy. .... 80c

81 Enter the amount premium paid in 2008. .... 81

81a Multiply Line 81 by 15% (.15) .... 81a

81b Enter the amount from Line 80c (if completed) or Line 81a, whichever is less .... 81b

81c Enter carryover from prior year(s) [attach computation] .... 81c

82 Add Lines 81b and 81c .... 82

83 **Credit allowable this year:** Enter the amount from Line 82 or the balance of maximum credit available, whichever is less. .... 83

84 Carryover credit to next year: Line 82 minus Line 83 (5 year carryover period) .... 84

Long Term Care Credit Lines have been reworked to report policy date issued for You and Spouse.

**PART XIX – BIODIESEL AND GREEN DIESEL FUELS TAX CREDIT**

85 Enter the amount of biodiesel and green diesel fuels tax authorized by the Virginia Department of Taxation or the amount transferred to you in 2008. .... 85

86 Carryover credit from prior year(s) [attach computation] .... 86

87a Add Lines 85 and 86. .... 87a

87b Enter the total credit transferred to others in 2008 .... 87b

87c Subtract Line 87b from Line 87a .... 87c

88 **Credit allowable this year:** Enter the amount from Line 87c or the balance of maximum credit available, whichever is less. .... 88

89 Carryover credit to next year: Line 87c less Line 88 (3 year carryover period) .... 89

New credit Biodiesel and Green Diesel Fuels.

**PART XX – LIVABLE HOME TAX CREDIT (formerly Home Accessibility Credit)**

90 Enter the amount of the Livable Home Tax Credit authorized by the Department of Housing and Community Development .... 90

91 Carryover credit from prior year(s) [attach computation] .... 91

92 Add Line 90 and Line 91. .... 92

93 **Credit allowable this year:** Enter the amount on Line 92 or the balance of maximum credit available, whichever is less. .... 93

94 Carryover credit to next year: Line 92 less Line 93 (5 year carryover period) .... 94

Livable Home Credit formerly Home Accessibility Credit.

**PART XXI – RIPARIAN WATERWAY BUFFER CREDIT**

95 Enter the amount of Riparian Waterway Buffer tax credit authorized by the Virginia Department of Forestry (attach certification) .... 95

96 Carryover credit from prior year(s) [attach computation] .... 96

97 Add Line 95 and Line 96. .... 97

98 **Credit allowable this year:** Enter the amount on Line 97 or the balance of maximum credit available, whichever is less. .... 98

99 Carryover credit to next year: Line 97 less Line 98 (5 year carryover period) .... 99

000000000

2008 Schedule CR page 5  
See Page 6 for required attachments.



1FIRSTNAME12 I 1LASTNAME15XXXXX SUF

**PART XXII – LAND PRESERVATION TAX CREDIT**

	You	Spouse	
100	Credit amount originating in 2008 or the amount of credit transferred to you in 2008 .....100A	B	000000000
101	Carryover credit from prior year(s) [attach computation] ..... 101A	B	
101a	Add Lines 100 and 101 ..... 101aA	B	
101b	Total credit transferred to others in 2008 ...101bA	B	
102	Subtract Line 101b from Line 101a .....102A	B	
103	Credit allowable this year: Enter the amount from Line 102A and/or 102B or the balance of maximum credit available, whichever is less (not to exceed \$100,000 per taxpayer) .....	Your credit 103A	00000000 .
	Be sure to claim the proper credit on the total lines	Spouse's credit 103B	00000000 .
104	Carryover credit to next year: Line 102 less Line 103 ..... 104A	B	

Lines 100 – 104 have been reworked to report individual credit for You and Spouse.

**PART XXIII – POLITICAL CONTRIBUTIONS CREDIT**

105	Enter 50% of the amount of eligible political contributions. Credit is limited to \$25 for individuals or \$50 for married filing jointly .....105	
106	Credit allowable this year: Enter the amount on line 105 or the balance of maximum credit available, whichever is less ..... 106	00 .

**PART XXIV – TOTAL NONREFUNDABLE CREDITS**

107	Add Lines 2, 6, 13, 18, 23, 28, 33, 38, 40, 48, 53, 58, 61, 66, 71A, 71B, 76, 79, 83, 88, 93, 98, 103A, 103B and 106. If you have claimed more than the maximum allowed nonrefundable credits, see instructions. .... 107	00000000 .
-----	---	------------

**PART XXV – VIRGINIA COAL EMPLOYMENT AND PRODUCTION INCENTIVE and COALFIELD EMPLOYMENT ENHANCEMENT TAX CREDITS**

108	100% Coalfield Employment Enhancement and/or Virginia Coal Employment and Production Incentive Tax Credits from Line 1 of your 2008 Schedule 306B ..... 108	00000000 .
108a	25% Coalfield Employment Enhancement Tax Credit from Line 2 of your 2008 Schedule 306B ..... 108a	00000000 .
109	Full credit: Enter amount from your 2008 Form 306, Line 12a ..... 109	00000000 .
109a	Full credit: Enter amount from your 2008 Form 306, Line 12b ..... 109a	00000000 .
110	85% Credit: Enter amount from your 2008 Form 306, Line 13a ..... 110	00000000 .
110a	90% Coalfield Credit: Enter amount from your 2008 Form 306, Line 13b ..... 110a	00000000 .
111	Total Coal Related Tax Credits allowable this year: Add Lines 109, 109a, 110 and 110a ..... 111	00000000 .
112	2008 Coalfield Employment Enhancement Tax Credit earned to be used when completing your 2011 return: Enter the amount from your 2008 Form 306, Line 11 ..... 112	00000000 .

**PART XXVI – TOTAL REFUNDABLE CREDITS**

113	Reserved for future use. .... 113	
114	Refundable total Coalfield Employment Enhancement and/or Virginia Coal Employment and Production Incentive Tax Credits from Line 111 ..... 114	00000000 .
115	Enter the total of Line 113 and Line 114. .... 115	00000000 .

**PART XXVII – TOTAL CURRENT YEAR CREDITS**

116	Total credits allowable this year. Enter the total of Line 107 and Line 115 here and on Line 23 of Form 760, Line 18g of Form 760PY or Line 19g of Form 763. .... 116	00000000 .
-----	---	------------

## Schedule INC

**2008 Virginia Schedule INC/CG**

Report all W2's, 1099's, and VK-1s with Virginia Withholding

1FIRSTNAME12 I 1LASTNAME15XXXX SUF

2FIRSTNAME12 I 2LASTNAME15XXXX SUF



0000000000

[illegible]

**Total Virginia Withholding:**

SSN

VA Withholding

YOU

0000000000

000000000.

SPOUSE

0000000000

0000000000.

TOTAL NUMBER OF W2'S, 1099'S,  
and VK-1s

00

**AVOID DELAYS** in processing your return! Be sure to enter all information including Employer's FEIN.



## EXACT POSITIONING SPECIFICATIONS REV. 08/08 (APPENDIX A)

Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
2D BARCODE 1 2D BARCODE 1 2D BARCODE 1 2D BARCODE 1 2D BARCODE 1										
1	Header Data	NA	N/A	Barcode 1 Header Version Number	2	N/A	1	2	N/A	
2	Header Data	NA	N/A	Developer Code	4	N/A	2	4	N/A	
3	760CG	Page 1	Top Left	First name of primary taxpayer	12	A	3	12	6, 10	Left justified; 1 space may separate 2 names; do not use hyphens, pound signs, apostrophes, commas, or periods
4	760CG	Page 1	Top Left	Middle initial of primary taxpayer	1	A	4	1	19, 10	Left justified
5	760CG	Page 1	Top Left	Last name of primary taxpayer	15	A	5	15	21, 10	Left justified; no spaces allowed; do not use hyphens, pound signs, apostrophes, commas, or periods
6	760CG	Page 1	Top Left	Suffix for primary taxpayer	3	V	6	3	38, 10	Left justified; do not use hyphens, pound signs, apostrophes, commas, or periods
7	760CG	Page 1	Top Left	First name of secondary taxpayer	12	A	7	12	6, 11	Filing status 2 only. Left justified; 1 space may separate 2 names; do not use hyphens, pound signs, apostrophes, commas, or periods
8	760CG	Page 1	Top Left	Middle initial of secondary taxpayer	1	A	8	1	19, 11	Filing Status 2 only
9	760CG	Page 1	Top Left	Last name of secondary taxpayer	15	A	9	15	21, 11	Filing Status 2 only. Left justified; no spaces allowed; do not use hyphens, pound signs, apostrophes, commas, or periods
10	760CG	Page 1	Top Left	Suffix for secondary taxpayer	3	V	10	3	38, 11	Left justified; do not use hyphens pound signs, apostrophes, commas, or periods
11	760CG	Page 1	Top Left	Address Line 1	34	V	11	34	6, 12	Left justified; 1 space may separate 2 names; hyphens and ampersands allowed; do not use pound signs, apostrophes, commas, or periods
12	760CG	Page 1	Top Left	Address Line 2	34	V	12	34	6, 13	Left justified; 1 space may separate 2 names; hyphens and ampersands allowed; do not use pound signs, apostrophes, commas, or periods
13	760CG	Page 1	Top Left	City	20	A	13	20	6, 14	Left justified; 1 space may separate 2 names; hyphens and ampersands allowed; do not use pound signs, apostrophes, commas, or periods
14	760CG	Page 1	Top Left	State	2	A	14	2	28, 14	
15	760CG	Page 1	Top Left	Zip	9	V	15	9	31, 14	Enter 5 or 9-digit USPS Zip Code.

Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
16	760CG	Page 1	Top Left	Filing status	1	N	16	1	13, 16	1 if single; 2 if married filing joint return; 3 if married filing separate return
17	760CG	Page 1	Top Left	Head of Household	1	A	17	1	39, 16	X or blank
18	760CG	Page 1	Top Left	Exemptions (Yourself)	1	N	N/A	N/A	14, 20	Always 1
19	760CG	Page 1	Top Left	Exemptions (Spouse)	1	N	18	1	14, 21	1 if filing status 2; blank if filing status 1 or 3
20	760CG	Page 1	Top Left	Dependents	2	N	19	2	16, 20	
21	760CG	Page 1	Top Left	Total (Exemptions and Dependents)	2	N	20	2	22, 20	Subtotal personal and dependent exemptions and multiply by \$930. Enter amount on Line 11
22	760CG	Page 1	Top Left	Exemptions (Yourself 65 and over)	1	N	21	1	29, 20	1 if taxpayer age 65 or older and not claiming the VA low income or Earned Income Credit
23	760CG	Page 1	Top Left	Exemptions (Yourself Blind)	1	N	22	1	34, 20	1 if taxpayer is blind and not claiming the VA low income or Earned Income Credit
24	760CG	Page 1	Top Left	Exemptions (Spouse 65 and over)	1	N	23	1	29, 21	1 if spouse age 65 or older, filing status 2 and not claiming the VA low income or Earned Income Credit
25	760CG	Page 1	Top Left	Exemptions (Spouse Blind)	1	N	24	1	34, 21	1 if spouse is blind, filing status 2 and not claiming the VA low income or Earned Income Credit
26	760CG	Page 1	Top Left	Total	1	N	25	1	39, 20	Total exemptions for Line 11
27	760CG	Page 1	Top Left	Vendor ID	5	V	26	5	21, 23	Left justified; 4-digit NACTP code for Software Developer required; 1 character software version number or company code optional; examples developer 9999 has Windows, one for DOS code may be 9999W or 9999D
28	760CG	Page 1	Top Left	Vendor ID	4	N	N/A	N/A	34, 23	Left justified; 4-digit NACTP code for print form developer required if different from software developer
29	760CG	Page 1	Top Right	Name or Filing Status Change	1	A	27	1	56, 15	X to indicate or space if no change
30	760CG	Page 1	Top Right	Address Change	1	A	28	1	56, 17	X to indicate or space if no change
31			Top Right	Virginia return not filed last year	1	A	29	1	56, 19	X to indicate or space if no change
32	760CG	Page 1	Top Right	Amended Return	1	A	30	1	71, 14	X to indicate or space if no change
33	760CG	Page 1	Top Right	Net Operating Loss Adjustment (NOL)	1	A	31	1	71, 16	X to indicate or space if no change
34	760CG	Page 1	Top Right	Federal Earned Income Credit Indicator	1	A	32	1	71, 18	Used when a taxpayer claims the Federal Earned Income Credit on their Federal return

Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
35	760 CG	Page 1	Top Right	Federal Earned Income Credit Amount	4	N	33	1	76, 18	Enter the amount of Federal Earned Income Credit reported on the Federal return on Form 760CG, Page 1. The same amount must be entered on the Schedule ADJ, line 14 to calculate the Credit for Low Income Individuals or Virginia Earned Income Credit. Only the lesser credit can be taken
36	760CG	Page 1	Top Right	Locality	3	N	34	3	71, 19	Standard FIPS code (provided in Appendix D)
37	760CG	Page 1	Top Right	Your Partial Last Name	4	A	35	4	56, 21	Left justified; first 4 letters of taxpayer's last name
38	760CG	Page 1	Top Right	Your SSN	9	N	36	9	71, 21	
39	760CG	Page 1	Top Right	Spouse Partial Last Name	4	A	37	4	56, 23	Left justified; first 4 letters of taxpayer's last name
40	760CG	Page 1	Top Right	Spouse SSN	9	N	38	9	71, 23	
41	760CG	Page 1	Line 01	Federal adjusted gross income	10	N	39	10	28, 25	Right justified; negative sign allowed; must float to print next to number with no space
42	760CG	Page 1	Line 02	Additions	9	N	40	9	29, 27	Right justified
43	760CG	Page 1	Line 03	Subtotal (Additions)	10	N	41	10	28, 29	Right justified
44	760CG	Page 1	Line 04a	Age deduction - You	5	N	42	5	33, 31	Right justified
45	760CG	Page 1	Line 04b	Age deduction - Spouse	5	N	43	5	33, 33	Right justified
46	760CG	Page 1	Line 05	Social Security/ Railroad Retirement Tier 1 Act subtraction	9	N	44	9	29, 35	Right justified
47	760CG	Page 1	Line 06	State Inc Tax Overpayment	9	N	45	9	29, 37	Right justified
48	760CG	Page 1	Line 07	Other Subtractions	9	N	46	9	29, 39	Right justified
49	760CG	Page 1	Line 08	Subtotal (Subtractions)	9	N	47	9	29, 41	Right justified
50	760CG	Page 1	Line 09	Virginia Adjusted Gross Income (VAGI)	10	N	48	10	28, 43	Right justified
51	760CG	Page 1	Line 10a	Federal Sch A Itemized Deductions	7	N	49	7	29, 45	Right justified
52	760CG	Page 1	Line 10b	State/Local Income Tax	7	N	50	7	29, 47	Right justified
53	760CG	Page 1	Line 10	Standard/ Itemized Deductions	9	N	51	9	29, 49	Right justified; taxpayers claiming standard deduction, filing status 1 = \$3000, filing status 2 = \$6000, and filing status 3 = \$3000; taxpayers claiming itemized deductions, 760CG Page 1 Line 10a - Page 1 and Line 10b
54	760CG	Page 1	Line 11	Exemptions	5	N	52	5	33, 51	Right justified
55	760CG	Page 1	Line 12	Deductions from VAGI	10	N	53	10	28, 53	

Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
56	760CG	Page 1	Line 13	Subtotal (Exemptions)	10	N	54	10	28, 55	
57	760CG	Page 1	Line 14	VA Taxable Income	10	N	55	10	28, 57	Right justified; negative sign allowed; must float to print next to number with no space
58	760CG	Page 1	Line 15	Tax Amount	9	N	56	9	29, 59	Right justified
59	760CG	Page 1	Line 16	Spouse Tax Adjustment	3	N	57	3	35, 61	Right justified
60	760CG	Page 1	Line 16a	Your VAGI	9	N	58	9	67, 25	Right justified; negative sign allowed; must float to print next to number with no space
61	760CG	Page 1	Line 16b	Spouse's VAGI	9	N	59	9	67, 27	Right justified; negative sign allowed; must float to print next to number with no space
62	760CG	Page 1	Line 17	Net Tax	9	N	60	9	67, 29	Right justified
63	760CG	Page 1	Line 18a	Your Withholding	9	N	61	9	67, 31	Right justified; "Your Total Withholding" from Schedule INC (Virginia withholding)
64	760CG	Page 1	Line 18b	Spouse Withholding	9	N	62	9	67, 33	Right justified; "Spouse's Total Withholding" from Schedule INC (Virginia withholding)
65	760CG	Page 1	Line 19	Estimated Payments	9	N	63	9	67, 35	Right justified
66	760CG	Page 1	Line 20	Extension Payments	9	N	64	9	67, 37	Right justified
67	760CG	Page 1	Line 21	Credit for Low Income	5	N	65	5	71, 39	Right justified; Equals Schedule ADJ, page 1, line 17
68	760CG	Page 1	Line 22	Credit Tax paid to Another State	9	N	66	9	67, 41	Right justified; Equals Form 760CG, Page 1, Line 22 or Schedule OSC line 31
69	760CG	Page 1	Line 23	Political Contribution Credit Indicator	1	A	67	1	56, 43	X or space
70	760CG	Page 1	Line 23	Other Credits	9	N	68	9	67, 43	Right justified; Equals Schedule CR/CG page 5, line 116
71	760CG	Page 1	Line 24	Total Payments/ Credits	9	N	69	9	67, 45	Right justified
72	760CG	Page 1	Line 25	Tax you Owe	9	N	70	9	67, 47	Right justified
73	760CG	Page 1	Line 26	Overpayment Amount	9	N	71	9	67, 49	Right justified
74	760CG	Page 1	Line 27	Amount to credit to next year's tax	9	N	72	9	67, 51	Right justified
75	760CG	Page 1	Line 28	Adjustments/ Contributions	9	N	73	9	67, 53	Right justified
76	760CG	Page 1	Bottom Right	Paid by Credit Card Checkbox	1	A	74	1	59, 55	X If paying by credit card
77	760CG	Page 1	Bottom Right	Amount You Owe	9	N	75	9	67, 55	Right justified
78	760CG	Page 1	Bottom Right	Refund	9	N	76	9	67, 57	Right justified
79	760CG	Page 1	Bottom Right	Checking or Savings Indicator	1	A	77	1	58, 59	Right justified; C if checking account or S if savings account. Prompt by asking if bank account is a savings or checking account

<b>Ref. No.</b>	<b>Source Form</b>	<b>Page</b>	<b>Location</b>	<b>Description</b>	<b>Length</b>	<b>Format</b>	<b>2008 2D Barcode Position</b>	<b>Barcode Length</b>	<b>Grid Location</b>	<b>Comments</b>
80	760CG	Page 1	Bottom Right	Refund: Bank Routing Number	9	N	78	9	68, 59	Left justified; allowed only if there is a balance due the taxpayer; taken from bottom of taxpayer's check
81	760CG	Page 1	Bottom Right	Refund: Bank Account Number	17	N	79	17	59, 61	Left justified; allowed only if there is a balance due the taxpayer
82	760CG	Page 1	Bottom Right - "Office Use" area	Screening Code 1	2	A	N/A	N/A	51, 63	Screening Code list in Appendix I
83	760CG	Page 1	Bottom Right - "Office Use" area	Screening Code 2	2	A	N/A	N/A	54, 63	Screening Code list in Appendix I
84	760CG	Page 1	Bottom Right - "Office Use" area	Screening Code 3	2	A	N/A	N/A	57, 63	Screening Code list in Appendix I
85	760CG	Page 1	Bottom Right - "Office Use" area	Screening Code 4	2	A	N/A	N/A	60, 63	Screening Code list in Appendix I
86	760CG	Page 1	Bottom Right - "Office Use" area	Screening Code 5	2	A	N/A	N/A	63, 63	Screening Code list in Appendix I
87	760CG	Page 1	Bottom Right - "Office Use" area	Screening Code 6	2	A	N/A	N/A	66, 63	Screening Code list in Appendix I
88	760CG	Page 1	Bottom Right - "Office Use" area	Screening Code 7	2	A	N/A	N/A	69, 63	Screening Code list in Appendix I
89	760CG	Page 1	Bottom Right - "Office Use" area	Screening Code 8	2	A	N/A	N/A	72, 63	Screening Code list in Appendix I
90	760CG	Page 1	Bottom Right - "Office Use" area	Screening Code 9	2	A	N/A	N/A	75, 63	Screening Code list in Appendix I
91	760CG	Page 1	Bottom Right - "Office Use" area	Screening Code 10	2	A	N/A	N/A	78, 63	Screening Code list in Appendix I
92	760CG	Page 2	Top Left	First name of primary taxpayer	12	A	N/A	N/A	6, 6	1 space may separate 2 names; do not use hyphens, pound signs, apostrophes, commas, or periods
93	760CG	Page 2	Top Left	Middle initial of primary taxpayer	1	A	N/A	N/A	19, 6	
94	760CG	Page 2	Top Left	Last name of primary taxpayer	15	A	N/A	N/A	21, 6	No spaces allowed; do not use hyphens, pound signs, apostrophes, commas, or periods
95	760CG	Page 2	Top Left	Suffix for primary taxpayer	3	V	N/A	N/A	38, 6	Do not use hyphens, pound signs, apostrophes, commas, or periods
96	760CG	Page 2	Top Left	Primary SSN	9	N	N/A	N/A	6, 7	

Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
97	760CG	Page 2	Top Left	Farming/Fishing, Merchant Seaman:	1	A	80	1	19, 15	X if self-employed, and at least two-thirds of taxpayer's income earned from farming, fishing, or merchant seaman
98	760CG	Page 2	Top Left	Taxpayer Deceased	1	N	81	1	19, 17	Blank if taxpayer and spouse are not deceased; 1 if primary taxpayer (you) deceased; 2 if spouse is deceased; 3 if both taxpayers are deceased. X is not allowed
99	760CG	Page 2	Top Left	Dependent on Another's return	1	A	82	1	19, 19	X if the taxpayer is claimed as a dependent on another's return. Print XX screening on Page 1
100	760CG	Page 2	Top Left	Pass-Through-Entity Withholding	1	A	83	1	19, 22	Include PTE withholding on Lines 18a or 18b and attach Schedule VK1 and INC
101	760CG	Page 2	Top Left	Coalfield Enhancement Credit Claimed	1	A	84	1	39, 15	
102	760CG	Page 2	Top Left	Fixed Date Conformity Adjustment	1	A	85	1	39, 17	X if on 760CG line 2a; subtraction on line 6a; and/or itemized deductions adjusted due to fixed date conformity
103	760CG	Page 2	Top Left	Overseas when due	1	A	86	1	39, 19	X if taxpayer overseas on due date; print YY screening code on page 1
104	760CG	Page 2	Item 01	Interest on obligations of another state	9	N	87	9	31, 27	Right justified
105	760CG	Page 2	Item 02a	Fixed Date Conformity Addition	9	N	88	9	31, 29	Right justified
106	760CG	Page 2	Item 02b	Other additions - b (code)	2	N	89	2	19, 31	On lines 2b-2c, enter the two-digit code from Appendix E, followed by the amount for any additions to FAGI. If you have more than two additions on lines 2b-2c of Schedule ADJ, enter code "00" and the total addition amount on 2b and attach an explanation of each addition, reference Appendix E for current list of addition codes
107	760CG	Page 2	Item 02b	Other additions - b (amount)	9	N	90	9	31, 31	Right justified
108	760CG	Page 2	Item 02c	Other additions - c (code)	2	N	91	2	19, 33	
109	760CG	Page 2	Item 02c	Other additions - c (amount)	9	N	92	9	31, 33	Right justified
110	760CG	Page 2	Item 03	Total Additions	9	N	93	9	31, 35	
111	760CG	Page 2	Item 04	Income from obligations or securities of the U.S.	9	N	94	9	31, 40	Right justified
112	760CG	Page 2	Item 05	Disability Income Accumulative Total	9	N	95	9	31, 43	Right justified Accumulative total of You/Spouse disability income
113	760CG	Page 2	Item 05	Disability Income Indicator You	1	A	N/A	N/A	10, 44	X if you; otherwise leave blank

Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
114	760CG	Page 2	Item 05	Disability Income Indicator Spouse	1	A	N/A	N/A	10, 45	X if spouse; otherwise leave blank
115	760CG	Page 2	Item 05	Disability Income You	9	N	N/A	N/A	15, 44	Your Disability Income
116	760CG	Page 2	Item 05	Disability Income Spouse	9	N	N/A	N/A	15, 45	Spouse Disability Income
117	760CG	Page 2	Item 6a	Fixed Date Conformity	9	N	96	9	31, 49	Right justified
118	760CG	Page 2	Item 6b	Other subtractions - b (code)	2	N	97	2	19, 51	Right justified; If you have more than three subtractions on lines 6b-6d of Schedule ADJ, enter the code "00" and the amount of total subtractions in the first box and attach an explanation of each subtraction, reference Appendix E for a current list of subtraction codes
119	760CG	Page 2	Item 6b	Other subtractions - b (amount)	9	N	98	9	31, 51	Right justified
120	760CG	Page 2	Item 6c	Other subtractions - c (code)	2	N	99	2	19, 53	Right justified
121	760CG	Page 2	Item 6c	Other subtractions - c (amount)	9	N	100	9	31, 53	Right justified
122	760CG	Page 2	Item 6d	Other subtractions - d (code)	2	A	101	2	19, 55	Right justified
123	760CG	Page 2	Item 6d	Other subtractions - d (amount)	9	N	102	9	31, 55	Right justified
124	760CG	Page 2	Item 7	Total Subtractions	9	N	103	9	31, 58	Right justified
125	760CG	Page 2	Item 8a	Deductions - a (code)	3	N	104	3	54, 16	Right justified
126	760CG	Page 2	Item 8a	Deductions - a (amount)	10	N	105	10	68, 16	Right justified; floating negative sign next to amount with no space
127	760CG	Page 2	Item 8a	Deductions - b (code)	3	N	106	3	54, 18	Right justified
128	760CG	Page 2	Item 8a	Deductions - b (amount)	9	N	107	9	69, 18	Right justified
129	760CG	Page 2	Item 8a	Deductions - c (code)	3	N	108	3	54, 20	Right justified
130	760CG	Page 2	Item 8a	Deductions - c (amount)	9	N	109	9	69, 20	Right justified
131	760CG	Page 2	Item 9	Total Deductions	10	N	110	10	68, 22	Right justified; floating negative sign
132	760CG	Page 2	Top Left	Spouse's Name	34	A	N/A	N/A	43, 26	Filing Status 3 Only
133	760CG	Page 2	Right Bottom	You (Birth Date)	6	N	N/A	N/A	57, 29	Right justified; Complete if claiming age deduction on lines 4a and/or 4b
134	760CG	Page 2	Right Bottom	You (Adjusted Federal Adjusted Gross Income)	10	N	N/A	N/A	68, 29	Right justified; If you or spouse if married, were born on or before January 1, 1944, may qualify to claim the age deduction of up to \$12,000.00 each for 2008. The age deduction claimed will depend upon birth date, filing status and/or income. Negative sign

Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
										allowed; must float to print next to number with no space
135	760CG	Page 2	Bottom Right	Spouse (Birth Date)	6	N	N/A	N/A	57, 31	Complete if claiming age deduction on lines 4a and/or 4b
136	760CG	Page 2	Bottom Right	Spouse (Adjusted Federal Adjusted Gross Income)	10	N	N/A	N/A	68, 31	Right justified; Spouse's portion of AFIGI; If you, or spouse if married, were born on or before January 1, 1944, may qualify to claim age the deduction of up to \$12,000.00 each for 2008. The age deduction claimed will depend upon birth date, filing status, and/or income. Negative sign allowed; must float to print next to number with no space
137	760CG	Page 2	Bottom Right	Your Phone Number	10	N	111	10	54, 35	Taxpayer Home Number
138	760CG	Page 2	Bottom Right	Your Business Number	10	N	112	10	68, 35	Taxpayer Work Number
139	760CG	Page 2	Bottom Right	Spouse's Business Number	10	N	113	10	68, 37	Spouse Work Number
140	760CG	Page 2	Bottom Right	TAX may discuss my return with my preparer	1	A	114	1	78, 40	X if taxpayer authorizes TAX to discuss the return information with the taxpayer's tax preparer. Print TA screening code on page 1
141	760CG	Page 2	Bottom Right	Tax Preparer's Phone Number	10	N	N/A	N/A	68, 42	
142	760CG	Page 2	Bottom Right	Tax Preparer SSN, FEIN , or PTIN	9	N	115	9	54, 44	Complete if Paid Preparer
143	760CG	Page 2	Right Bottom	Filing Election	1	N	116	1	78, 44	Complete if Paid Preparer. Right Justified, Numeric field  0 = Return not prepared by preparer The following codes are for use only when filing a return completed by a paid preparer  1 = Software not capable of producing 2D barcode on 760CG and taxpayer opts out of electronic filing  2 = Software capable of producing 2D barcode on 760CG and 2D enabled* *Use this code on 760PY or 763 if software is 2D capable on 760CG  3 = Software capable of producing 2D barcode on 760CG and taxpayer opts out of 2D ** Do not use this code on 760PY and 763  4 = Preparer capable of electronic filing but return not acceptable and software not capable of 2D on 760CG  5 = Preparer hardship waiver



Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
										6 = Preparer capable of electronic filing but not yet approved as electronic return originator by IRS and software not capable of 2D on 760CG 7 = Return electronically filed
144	760CG	Page 2	Bottom Right	Tax Preparer's name	36	A	N/A	N/A	44, 60	Left justified
145	760CG	Page 2	Bottom Right	Tax Preparer's Company	36	A	N/A	N/A	44, 61	May be free formatted within the constraints provided
146	760CG	Page 2	Bottom Right	Business Address	36	A	N/A	N/A	44, 62	May be free formatted within the constraints provided
147	760CG	Page 2	Bottom Right	City, State, Zip Code	36	A	N/A	N/A	44, 63	May be free formatted within the constraints provided
148	Sch ADJ/CG	Page 1	Top Left	First name of primary taxpayer	12	A	N/A	N/A	6, 8	
149	Sch ADJ/CG	Page 1	Top Left	Middle initial of primary taxpayer	1	A	N/A	N/A	19, 8	
150	Sch ADJ/CG	Page 1	Top Left	Last name of primary taxpayer	15	A	N/A	N/A	21, 8	No spaces allowed; do not use hyphens, pound signs; apostrophes; commas; or periods
151	Sch ADJ/CG	Page 1	Top Left	Suffix for primary taxpayer	3	V	N/A	N/A	38, 8	Do not use hyphens, pound signs; apostrophes; commas; or periods
152	Sch ADJ/CG	Page 1	Top Center	Primary SSN	9	N	N/A	N/A	44, 8	
153	Sch ADJ/CG	Page 1	Item 10a - 1st field	Low Income Credit - Exemption Information (Yourself = Primary Taxpayer Name)	14	A	N/A	N/A	9, 16	Left justified; NEVER print in Low Income Credit fields if no credit is claimed. You may be eligible to claim a credit for low income if your family Virginia adjusted gross income is equal to or less than the federal poverty guidelines and you meet the eligibility requirements. Claim the credit that benefits you the most. You cannot claim both a credit for low income and a Virginia earned income credit.
154	Sch ADJ/CG	Page 1	Item 10a - 2nd field	Primary Social Security Number	9	N	N/A	N/A	24, 16	
155	Sch ADJ/CG	Page 1	Item 10a - 3rd field	Primary Taxpayer's VAGI (Virginia Adjusted Gross Income)	6	N	N/A	N/A	37, 16	Right justified; negative sign allowed; must float to print next to number with no space
156	Sch ADJ/CG	Page 1	Item 10b - 1st field	Spouse Name	14	A	N/A	N/A	9, 17	Left justified; NEVER print in Low Income Credit fields if no credit is claimed
157	Sch ADJ/CG	Page 1	Item 10b - 2nd field	Spouse Social Security Number	9	N	N/A	N/A	24, 17	
158	Sch ADJ/CG	Page 1	Item 10b - 3rd field	Spouse VAGI	6	N	N/A	N/A	37, 17	Right justified; negative sign allowed; must float to print next to number with no space
159	Sch ADJ/CG	Page 1	Item 10c - 1st field	Dependent Name	14	A	N/A	N/A	9, 18	Left justified; NEVER print in Low Income Credit fields if no credit is claimed
160	Sch ADJ/CG	Page 1	Item 10c - 2nd field	Dependent Social Security Number	9	N	N/A	N/A	24, 18	

Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
161	Sch ADJ/CG	Page 1	Item 10c – 3 <sup>rd</sup> field	Dependent VAGI	6	N	N/A	N/A	37, 18	Right justified; negative sign allowed; must float to print next to number with no space
162	Sch ADJ/CG	Page 1	Item 10d - 1st field	Dependent Name	14	A	N/A	N/A	9, 19	Left justified; NEVER print in Low Income Credit fields if no credit is claimed
163	Sch ADJ/CG	Page 1	Item 10d - 2nd field	Dependent Social Security Number	9	N	N/A	N/A	24, 19	
164	Sch ADJ/CG	Page 1	Item 10d - 3rd field	Dependent VAGI	6	N	N/A	N/A	37, 19	Right justified; negative sign allowed; must float to print next to number with no space
165	Sch ADJ/CG	Page 1	Item 10e	Total Family VAGI	6	N	117	6	37, 21	Right justified
166	Sch ADJ/CG	Page 1	Item 11	Total Exemptions	2	N	118	2	41, 23	
167	Sch ADJ/CG	Page 1	Item 12	Personal Exemptions	2	N	N/A	N/A	41, 25	Right justified; enter the number of personal exemptions if taxpayer(s) qualifies for low income credit
168	Sch ADJ/CG	Page 1	Item 13	Exemptions from return multiplied by \$300	4	N	N/A	N/A	39, 28	Right justified; ADJ Page 1 Line 12 multiplied by \$300
169	Sch ADJ/CG	Page 1	Item 14	Federal Earned Income Credit	4	N	119	4	39, 30	
170	Sch ADJ/CG	Page 1	Item 15	Multiply line 14 by 20% (.20)	4	N	N/A	N/A	39, 32	
171	Sch ADJ/CG	Page 1	Item 16	Greater of line 13 or 15	4	N	N/A	N/A	39, 34	
172	Sch ADJ/CG	Page 1	Item 17	Credit Amount	4	N	120	4	39, 37	Right justified; total may not exceed net tax liability
173	Sch ADJ/CG	Page 1	Line 18	Addition to Tax	9	N	121	9	34, 43	Right justified; addition to Tax from Schedule 760C or 760F
174	Sch ADJ/CG	Page 1	Line 18a	Addition from Form 760C	1	A	N/A	N/A	26, 45	X if addition from Part 3 or 4 of 760C
175	Sch ADJ/CG	Page 1	Line 1b	Addition from Form 760F	1	A	N/A	N/A	26, 47	X if addition from 760F
176	Sch ADJ/CG	Page 1	Line 19	Penalty	9	N	122	9	34, 49	Right justified
177	Sch ADJ/CG	Page 1	Line 19a	Late Penalty	1	A	N/A	N/A	26, 52	X if paying Late Filing Penalty
178	Sch ADJ/CG	Page 1	Line 19b	Extension Penalty	1	A	N/A	N/A	26, 54	X if paying Extension Penalty
179	Sch ADJ/CG	Page 1	Line 20	Interest	9	N	123	9	34, 57	Right justified; For interest factor at the time of filing, preparer may visit our web site at <a href="http://www.tax.virginia.gov">www.tax.virginia.gov</a>
180	Sch ADJ/CG	Page 1	Line 21	Consumer's Use Tax	9	N	124	9	34, 59	
181	Sch ADJ/CG	Page 1	Line 22a	Voluntary Contributions from Overpaid Taxes (a - Code)	2	N	125	2	61, 18	Voluntary Contribution Codes list in Appendix G
182	Sch ADJ/CG	Page 1	Line 22a	Voluntary Contributions from Overpaid Taxes (a - Amount)	5	N	126	5	75, 18	Voluntary Contribution Codes list in Appendix G

<b>Ref. No.</b>	<b>Source Form</b>	<b>Page</b>	<b>Location</b>	<b>Description</b>	<b>Length</b>	<b>Format</b>	<b>2008 2D Barcode Position</b>	<b>Barcode Length</b>	<b>Grid Location</b>	<b>Comments</b>
183	Sch ADJ/CG	Page 1	Line 22b	Voluntary Contributions from Overpaid Taxes (b - Code)	2	N	127	2	61, 20	Voluntary Contribution Codes list in Appendix G
184	Sch ADJ/CG	Page 1	Line 22b	Voluntary Contributions from Overpaid Taxes (b - Amount)	5	N	128	5	75, 20	Voluntary Contribution Codes list in Appendix G
185	Sch ADJ/CG	Page 1	Line 23a	Other Voluntary Contributions (a - Code)	2	N	129	2	61, 24	Voluntary Contribution Codes list in Appendix G
186	Sch ADJ/CG	Page 1	Line 23a	Other Voluntary Contributions (a - Amount)	5	N	130	5	75, 24	Voluntary Contribution Codes list in Appendix G
187	Sch ADJ/CG	Page 1	Line 23b	Other Voluntary Contributions (b - Code)	2	N	131	2	61, 26	Voluntary Contribution Codes list in Appendix G
188	Sch ADJ/CG	Page 1	Line 23b	Other Voluntary Contributions (b -Amount)	5	N	132	5	75, 26	Voluntary Contribution Codes list in Appendix G
189	Sch ADJ/CG	Page 1	Line 23c	Public School Foundation Contribution c - (Code)	6	N	133	6	57, 30	Public School Foundation Codes list in Appendix H
190	Sch ADJ/CG	Page 1	Line 23c	Public School Foundation Contribution (c - Amount)	5	N	134	5	75, 30	Public School Foundation Codes list in Appendix H
191	Sch ADJ/CG	Page 1	Line 23d	Public School Foundation Contribution (d - Code)	6	N	135	6	57, 32	Public School Foundation Codes list in Appendix H
192	Sch ADJ/CG	Page 1	Line 23d	Public School Foundation Contribution (d - Amount)	5	N	136	5	75, 32	Public School Foundation Codes list in Appendix H
193	Sch ADJ/CG	Page 1	Line 24	Total Adjustments	9	N	137	9	71, 34	
194	Header Data	N/A	N/A	Barcode 1 Trailer	5	N/A	138	5	N/A	

Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
2D BARCODE 2 2D BARCODE 2 2D BARCODE 2 2D BARCODE 2 2D BARCODE 2										
195	Header Data	NA	N/A	Barcode 2 Header Version Number	2	N/A	1	2	N/A	
196	Header Data	NA	N/A	Developer Code	4	N/A	2	4	N/A	
197	Sch CR	Page 1	Top Left	First name of primary taxpayer	12	A	N/A	N/A	6, 8	
198	Sch CR	Page 1	Top Left	Middle initial of primary taxpayer	1	A	N/A	N/A	19, 8	
199	Sch CR	Page 1	Top Left	Last name of primary taxpayer	15	A	N/A	N/A	21, 8	
200	Sch CR	Page 1	Top Left	Suffix for primary taxpayer	3	A	N/A	N/A	38, 8	
201	Sch CR	Page 1	Top Right	Primary SSN	9	N	N/A	N/A	66, 9	
202	Sch CR	Page 1	Line 01	Maximum Non-refundable Credits	8	N	3	8	66, 13	Form 760CG Page 1 Line 15 less the sum of Line 16, Line 21 and Line 22. The credits allowable on Line 107 of Schedule CR may not exceed this amount
203	Sch CR	Page 1	Line 02	Enterprise Zone Act credit	8	N	4	8	66, 15	
204	Sch CR	Page 1	Line 03	Authorized Neighborhood Assistance Act Credit	8	N	N/A	N/A	44, 17	
205	Sch CR	Page 1	Line 04	Carryover credit from past year(s)	8	N	N/A	N/A	44, 18	
206	Sch CR	Page 1	Line 05	Subtotal	8	N	N/A	N/A	44, 19	
207	Sch CR	Page 1	Line 06	Neighborhood Assistance Act Credit allowed this year	8	N	5	8	66, 21	
208	Sch CR	Page 1	Line 07	Carryover Credit for next year	8	N	N/A	N/A	44, 23	
209	Sch CR	Page 1	Line 08	Expired - 10% of qualifying recyclable equipment cost	8	N	N/A	N/A	44, 26	
210	Sch CR	Page 1	Line 09	Carry from prior year(s)	8	N	N/A	N/A	44, 27	
211	Sch CR	Page 1	Line 10	Subtotal	8	N	N/A	N/A	44, 28	
212	Sch CR	Page 1	Line 11	40% of tax from return	8	N	N/A	N/A	44, 29	
213	Sch CR	Page 1	Line 12	Maximum credit	8	N	N/A	N/A	44, 31	
214	Sch CR	Page 1	Line 13	Recyclable Materials credit allowed this year	8	N	6	8	66, 34	
215	Sch CR	Page 1	Line 14	Carryover credit for next year	8	N	N/A	N/A	44, 36	
216	Sch CR	Page 1	Line 15	25% of qualifying property cost or \$4,000	8	N	N/A	N/A	44, 39	
217	Sch CR	Page 1	Line 16	Carryover credit from prior year(s)	8	N	N/A	N/A	44, 40	
218	Sch CR	Page 1	Line 17	Subtotal	8	N	N/A	N/A	44, 41	

Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
219	Sch CR	Page 1	Line 18	Conservation Tillage Equip. credit allowed this year	8	N	7	8	66, 43	
220	Sch CR	Page 1	Line 19	Carryover credit for next year: Line 17 less line 18 (applicable only if within 5 year carryover period)	8	N	N/A	N/A	44, 45	
221	Sch CR	Page 1	Line 20	Enter 25% of current qualifying equipment cost or \$3,750, whichever is less	8	N	N/A	N/A	44, 48	
222	Sch CR	Page 1	Line 21	Carryover credit from prior year(s) [attach computation]	8	N	N/A	N/A	44, 49	
223	Sch CR	Page 1	Line 22	Subtotal	8	N	N/A	N/A	44, 50	
224	Sch CR	Page 1	Line 23	Fertilizer and Pesticide credit allowed this year	8	N	8	8	66, 52	
225	Sch CR	Page 1	Line 24	Carryover credit for next year	8	N	N/A	N/A	44, 54	
226	Sch CR	Page 1	Line 25	50% of qualifying rent reductions	8	N	N/A	N/A	44, 56	
227	Sch CR	Page 1	Line 26	Carryover credit from prior year(s)	8	N	N/A	N/A	44, 57	
228	Sch CR	Page 1	Line 27	Subtotal	8	N	N/A	N/A	44, 58	
229	Sch CR	Page 1	Line 28	Rent Reduction credit allowed this year	8	N	9	8	66, 60	
230	Sch CR	Page 1	Line 29	Carryover credit for next year: line 27 less line 28 (applicable only if	8	N	N/A	N/A	44, 62	
231	Sch CR	Page 2	Top Left	First name of primary taxpayer	12	A	N/A	N/A	6, 8	
232	Sch CR	Page 2	Top Left	Middle initial of primary taxpayer	1	A	N/A	N/A	19, 8	
233	Sch CR	Page 2	Top Left	Last name of primary taxpayer	15	A	N/A	N/A	21, 8	
234	Sch CR	Page 2	Top Left	Suffix for primary taxpayer	3	V	N/A	N/A	38, 8	
235	Sch CR	Page 2	Top Right	Primary SSN	9	A	N/A	N/A	66, 9	
236	Sch CR	Page 2	Line 30	Expired Do not allow entry	0	N	N/A	N/A	N/A	
237	Sch CR	Page 2	Line 31	Carryover credit from prior year(s)	8	N	N/A	N/A	44, 15	
238	Sch CR	Page 2	Line 32	Subtotal	8	N	N/A	N/A	44, 16	
239	Sch CR	Page 2	Line 33	Clean Fuel Vehicle credit allowed this year	8	N	10	8	66, 17	
240	Sch CR	Page 2	Line 34	Carryover credit for next year	8	N	N/A	N/A	44, 19	

Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
241	Sch CR	Page 2	Line 35	20% of the purchase or lease price for qualified vehicle emissions testing equipment	8	N	N/A	N/A	44, 22	
242	Sch CR	Page 2	Line 36	Carryover credit from prior year(s)	8	N	N/A	N/A	44, 23	
243	Sch CR	Page 2	Line 37	Subtotal	8	N	N/A	N/A	44, 24	
244	Sch CR	Page 2	Line 38	Vehicle Emission Testing Equipment credit allowed this year	8	N	11	8	66, 26	
245	Sch CR	Page 2	Line 39	Carryover credit for next year	8	N	N/A	N/A	44, 28	
246	Sch CR	Page 2	Line 40(a)	Major Business Facility Credit authorized from Form 304	8	N	N/A	N/A	44, 30	
247	Sch CR	Page 2	Line 40	Credit allowable this year	8	N	12	8	66, 32	
248	Sch CR	Page 2	Line 41	Carryover credit for next year	8	N	N/A	N/A	44, 34	
249	Sch CR	Page 2	Line 42	Qualifying taxable income on which the tax in the foreign country is based	8	N	N/A	N/A	44, 38	
250	Sch CR	Page 2	Line 43	Virginia taxable income	8	N	N/A	N/A	44, 39	
251	Sch CR	Page 2	Line 44 Left	Name of the foreign country	8	A	N/A	N/A	22, 41	
252	Sch CR	Page 2	Line 44	Qualifying tax paid to the foreign country.	8	N	N/A	N/A	44, 41	
253	Sch CR	Page 2	Line 45	Virginia income tax.	8	N	N/A	N/A	44, 42	
254	Sch CR	Page 2	Line 46	Income percentage. Line 43 divided by line 44. Compute to one decimal place, do not exceed 100%	5	N	N/A	N/A	44, 44	
255	Sch CR	Page 2	Line 47	Multiply line 45 by line 46	8	N	N/A	N/A	44, 45	
256	Sch CR	Page 2	Line 48	Foreign Source Retirement credit allowed this year	8	N	13	8	66, 47	
257	Sch CR	Page 2	Line 49	Amount of eligible expenses	8	N	N/A	N/A	44, 50	
258	Sch CR	Page 2	Line 50	25% of line 49	8	N	N/A	N/A	44, 51	
229	Sch CR	Page 2	Line 51	Carryover credit from prior year(s)	8	N	N/A	N/A	44, 52	
260	Sch CR	Page 2	Line 52	Subtotal	8	N	N/A	N/A	44, 53	
261	Sch CR	Page 2	Line 53	Historic Rehabilitation credit allowed this year	8	N	14	8	66, 55	
262	Sch CR	Page 2	Line 54	Carryover credit for next year	8	N	N/A	N/A	44, 57	
263	Sch CR	Page 3	Top Left	First name of primary taxpayer	12	A	N/A	N/A	6, 7	
264	Sch CR	Page 3	Top Left	Middle initial of primary taxpayer	1	A	N/A	N/A	19, 7	

Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
265	Sch CR	Page 3	Top Left	Last name of primary taxpayer	15	A	N/A	N/A	21, 7	
266	Sch CR	Page 3	Top Left	Suffix for primary taxpayer	3	V	N/A	N/A	38, 7	
267	Sch CR	Page 3	Top Right	Primary SSN	9	N	N/A	N/A	66, 8	
268	Sch CR	Page 3	Line 55	25% of eligible expenses, not to exceed \$25,000	8	N	N/A	N/A	44, 10	
269	Sch CR	Page 3	Line 56	Carryover credit from prior year(s)	8	N	N/A	N/A	44, 12	
270	Sch CR	Page 3	Line 57	Subtotal	8	N	N/A	N/A	44, 13	
271	Sch CR	Page 3	Line 58	Day Care Facility credit allowed this year	8	N	15	8	66, 15	
272	Sch CR	Page 3	Line 59	Carryover credit for next year	8	N	N/A	N/A	44, 17	
273	Sch CR	Page 3	Line 60	Allowable credit	8	N	N/A	N/A	44, 19	
274	Sch CR	Page 3	Line 60a	Carryover credit from prior year(s)	8	N	N/A	N/A	44, 20	
275	Sch CR	Page 3	Line 60b	Subtotal	8	N	N/A	N/A	44, 21	
276	Sch CR	Page 3	Line 61	Low Income Housing credit allowed this year	8	N	16	8	66, 23	
277	Sch CR	Page 3	Line 62	Carryover credit for next year	8	N	N/A	N/A	44, 25	
278	Sch CR	Page 3	Line 63	25% of eligible expenses, not to exceed \$17,500 (attach certificate)	8	N	N/A	N/A	44, 28	
279	Sch CR	Page 3	Line 64	Carryover credit from prior year(s)	8	N	N/A	N/A	44, 29	
280	Sch CR	Page 3	Line 65	Subtotal	8	N	N/A	N/A	44, 30	
281	Sch CR	Page 3	Line 66	Agricultural Best Management Practices credit allowed this year	8	N	17	8	66, 32	
282	Sch CR	Page 3	Line 67	Carryover credit for next year	8	N	N/A	N/A	44, 34	
283	Sch CR	Page 3	Line 68A	Your Qualified equity and subordinated debt investments tax credit	8	N	N/A	N/A	33, 39	
284	Sch CR	Page 3	Line 68B	Spouse Qualified equity and subordinated debt investments tax credit	8	N	N/A	N/A	44, 39	
285	Sch CR	Page 3	Line 69A	Your Carryover credit from prior year(s)	8	N	N/A	N/A	33, 41	
286	Sch CR	Page 3	Line 69B	Spouse Carryover credit from prior year(s)	8	N	N/A	N/A	44, 41	
287	Sch CR	Page 3	Line 70A	Your Subtotal	8	N	N/A	N/A	33, 42	
288	Sch CR	Page 3	Line 70B	Spouse Subtotal	8	N	N/A	N/A	44, 42	

Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
289	Sch CR	Page 3	Line 71A	Your Qualified Equity and Subordinated Debt Investments Tax Credit allowed this year	8	N	18	8	66, 45	
290	Sch CR	Page 3	Line 71B	Spouse Qualified Equity and Subordinated Debt Investments Tax Credit allowed this year	8	N	19	8	66, 47	
291	Sch CR	Page 3	Line 72A	Your Carryover credit for next year	8	N	N/A	N/A	33, 49	
292	Sch CR	Page 3	Line 72B	Spouse Carryover credit for next year	8	N	N/A	N/A	44, 49	
293	Sch CR	Page 3	Line 73	Authorized amount of worker retraining tax credit	8	N	N/A	N/A	44, 52	
294	Sch CR	Page 3	Line 74	Carryover credit from prior year(s)	8	N	N/A	N/A	44, 53	
295	Sch CR	Page 3	Line 75	Subtotal	8	N	N/A	N/A	44, 54	
296	Sch CR	Page 3	Line 76	Worker Retraining credit allowed this year	8	N	20	8	66, 56	
297	Sch CR	Page 3	Line 77	Carryover credit for next year	8	N	N/A	N/A	44, 58	
298	Sch CR	Page 3	Line 78	50% of the purchase price paid for waste motor oil burning equipment	8	N	N/A	N/A	44, 61	
299	Sch CR	Page 3	Line 79	Waste Motor Oil burning Equipment allowed this year	4	N	21	4	70, 63	
300	Sch CR	Page 4	Top Left	First name of primary taxpayer	12	A	N/A	N/A	6, 7	
301	Sch CR	Page 4	Top Left	Middle initial of primary taxpayer	1	A	N/A	N/A	19, 7	
302	Sch CR	Page 4	Top Left	Last name of primary taxpayer	15	A	N/A	N/A	21, 7	
303	Sch CR	Page 4	Top Left	Suffix for primary taxpayer	3	V	N/A	N/A	38, 7	
304	Sch CR	Page 4	Top Right	Primary SSN	9	N	N/A	N/A	66, 8	
305	Sch CR	Page 4	Item a	Date policy issued to You on or after 01/01/2006	10	N/A	N/A	N/A	44, 10	Format (MM/DD/YYYY)
306	Sch CR	Page 4	Item b	Date policy issued to Spouse on or after 01/01/2006	10	N/A	N/A	N/A	44, 12	Format (MM/DD/YYYY)
307	Sch CR	Page 4	Item a	Months Covered You	2	N	22	2	65, 10	Format (MM)
308	Sch CR	Page 4	Item b	Months Covered Spouse	2	N	23	2	65, 12	Format (MM)
309	Sch CR	Page 4	Line 80	Amount of premium paid for the first 12 months of coverage on or after 01/01/2008	8	N	N/A	N/A	44, 16	
310	Sch CR	Page 4	Line 80a	Multiply Line 80 by 15% (.15)	8	N	N/A	N/A	44, 17	



Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
311	Sch CR	Page 4	Line 80b	Amount of Credits claimed in prior years	8	N	N/A	N/A	44, 18	
312	Sch CR	Page 4	Line 80c	Maximum amount of Credit claimed for 2008	8	N	N/A	N/A	44, 21	
313	Sch CR	Page 4	Line 81	Amount of premium paid in 2008	8	N	N/A	N/A	44, 22	
314	Sch CR	Page 4	Line 81a	Line 81 multiplied by 15% (.15)	8	N	N/A	N/A	44, 23	
315	Sch CR	Page 4	Line 81b	Enter lesser amount from Lines 80c or 81a	8	N	N/A	N/A	44, 25	
316	Sch CR	Page 4	Line 81c	Carryover from prior year(s)	8	N	N/A	N/A	44, 26	
317	Sch CR	Page 4	Line 82	Subtotal	8	N	N/A	N/A	44, 27	
318	Sch CR	Page 4	Line 83	Purchase of Long-Term Care Insurance credit allowed this year	8	N	24	8	66, 29	
319	Sch CR	Page 4	Line 84	Carryover credit for next year	8	N	N/A	N/A	44, 31	
320	Sch CR	Page 4	Line 85	Biodiesel/ Green Diesel Fuels	8	N	N/A	N/A	44, 35	
321	Sch CR	Page 4	Line 86	Expired Do not allow entry	0	N	N/A	N/A	N/A	
322	Sch CR	Page 4	Line 87a	Subtotal	8	N	N/A	N/A	44, 37	
323	Sch CR	Page 4	Line 87b	Total credits transferred	8	N	N/A	N/A	44, 38	
324	Sch CR	Page 4	Line 87c	Maximum amount of Credit claimed for 2008	8	N	N/A	N/A	44, 39	
325	Sch CR	Page 4	Line 88	Biodiesel/ Green Diesel Fuels credit allowed	8	N	25	8	66, 41	
326	Sch CR	Page 4	Line 89	Carryover credit for next year	8	N	N/A	N/A	44, 43	
327	Sch CR	Page 4	Line 90	Livable Home credit allowed	8	N	N/A	N/A	44, 46	
328	Sch CR	Page 4	Line 91	Carryover credit from prior year(s)	8	N	N/A	N/A	44, 47	
329	Sch CR	Page 4	Line 92	Subtotal	8	N	N/A	N/A	44, 48	
330	Sch CR	Page 4	Line 93	Livable Home credit allowed this year	4	N	26	4	70, 50	
331	Sch CR	Page 4	Line 94	Carryover credit for next year	8	N	N/A	N/A	44, 52	
332	Sch CR	Page 4	Line 95	Riparian Waterway Buffer credit allowed	8	N	N/A	N/A	44, 56	
333	Sch CR	Page 4	Line 96	Carryover credit from prior year(s)	8	N	N/A	N/A	44, 57	
334	Sch CR	Page 4	Line 97	Subtotal	8	N	N/A	N/A	44, 58	
335	Sch CR	Page 4	Line 98	Riparian Waterway Buffer credit allowed this year	8	N	27	8	66, 60	

Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
336	Sch CR	Page 4	Line 99	Carryover credit for next year	8	N	N/A	N/A	44, 62	
337	Sch CR	Page 5	Top Left	First name of primary taxpayer	12	A	N/A	N/A	6, 7	
338	Sch CR	Page 5	Top Left	Middle initial of primary taxpayer	1	A	N/A	N/A	19, 7	
339	Sch CR	Page 5	Top Left	Last name of primary taxpayer	15	A	N/A	N/A	21, 7	
340	Sch CR	Page 5	Top Left	Suffix for primary taxpayer	3	V	N/A	N/A	38, 7	
341	Sch CR	Page 5	Top Right	Primary SSN	9	N	N/A	N/A	66, 9	
342	Sch CR	Page 5	Line 100A	Your Land Preservation credit allowed this year	8	N	N/A	N/A	33, 11	
343	Sch CR	Page 5	Line 100B	Spouse Land Preservation credit allowed this year	8	N	N/A	N/A	44, 11	
344	Sch CR	Page 5	Line 101A	Your Carryover credit from prior year(s)	8	N	N/A	N/A	33, 13	
345	Sch CR	Page 5	Line 101B	Spouse Carryover credit from prior year(s)	8	N	N/A	N/A	44, 13	
346	Sch CR	Page 5	Line 101aA	Your Subtotal	8	N	N/A	N/A	33, 14	
347	Sch CR	Page 5	Line 101aB	Spouse Subtotal	8	N	N/A	N/A	44, 14	
348	Sch CR	Page 5	Line 101bA	Your total credit transferred to others in 2008	8	N	N/A	N/A	33, 15	
349	Sch CR	Page 5	Line 101bB	Spouse total credit transferred to others in 2008	8	N	N/A	N/A	44, 15	
350	Sch CR	Page 5	Line 102A	Your Subtotal	8	N	N/A	N/A	33, 16	
351	Sch CR	Page 5	Line 102B	Spouse Subtotal	8	N	N/A	N/A	44, 16	
352	Sch CR	Page 5	Line 103A	Your Credits allowed this year	8	N	28	8	66, 19	
353	Sch CR	Page 5	Line 103B	Spouse Credits allowed this year	8	N	29	8	66, 21	
354	Sch CR	Page 5	Line 104A	You Carryover credits for next year	8	N	N/A	N/A	33, 23	
355	Sch CR	Page 5	Line 104B	Spouse Carryover credits for next year	8	N	N/A	N/A	44, 23	
356	Sch CR	Page 5	Line 105	50% of the amount of eligible political contributions	2	N	N/A	N/A	54, 27	
357	Sch CR	Page 5	Line 106	Political Contribution credit allowed this year	2	N	30	2	72, 29	
358	Sch CR	Page 5	Line 107	Total Non Refundable Credits	8	N	31	8	66, 34	"Trust Beneficiary Accumulation Distribution." may be printed at column 26, row 34 if you qualify for the credit
359	Sch CR	Page 5	Line 108	100% of Coalfield credit	8	N	32	8	66, 38	

Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
360	Sch CR	Page 5	Line 108a	25% coalfield employment enhancement tax credit from 2008 Schedule 306B	8	N	33	8	66, 40	
361	Sch CR	Page 5	Line 109	Coalfield credit for 2008	8	N	34	8	66, 42	
362	Sch CR	Page 5	Line 109a	Full 1999 credit from 2008 Schedule 306B	8	N	35	8	66, 44	
363	Sch CR	Page 5	Line 110	Excess Coalfield Credit 85%	8	N	36	8	66, 46	
364	Sch CR	Page 5	Line 110a	90% coalfield credit 2008 Schedule 306B	8	N	37	8	66, 48	
365	Sch CR	Page 5	Line 111	Coalfield credit allowed this year	8	N	38	8	66, 50	
366	Sch CR	Page 5	Line 112	Coalfield credit earned for 2011	8	N	39	8	66, 53	
367	Sch CR	Page 5	Line 113	Reserved for future use	N/A	N/A	N/A	N/A	N/A	
368	Sch CR	Page 5	Line 114	Refundable total coalfield employment enhancement tax credit	8	N	40	8	66, 57	
369	Sch CR	Page 5	Line 115	Total Refundable credits	8	N	41	8	66, 59	
370	Sch CR	Page 5	Line 116	Total Current Year Credits	8	N	42	8	66, 63	
371	INC/CG	Page 1	Top Left	First Name of Primary Taxpayer	12	A	N/A	N/A	6, 7	
372	INC/CG	Page 1	Top Left	Middle initial of primary taxpayer	1	A	N/A	N/A	19, 7	
373	INC/CG	Page 1	Top Left	Last name of Primary taxpayer	15	A	N/A	N/A	21, 7	
374	INC/CG	Page 1	Top Left	Suffix for primary taxpayer	3	A	N/A	N/A	38, 7	
375	INC/CG	Page 1	Top Left	First Name of Secondary Taxpayer	12	A	N/A	N/A	6, 9	
376	INC/CG	Page 1	Top Left	Middle initial of secondary taxpayer	1	A	N/A	N/A	19, 9	
377	INC/CG	Page 1	Top Left	Last Name of Secondary Taxpayer	15	A	N/A	N/A	21, 9	
378	INC/CG	Page 1	Top Left	Suffix for secondary taxpayer	3	A	N/A	N/A	38, 9	
379	INC/CG	Page 1	Top Right	Primary SSN	9	N	N/A	N/A	60, 8	
380	INC/CG	Page 1	Line 01, Column A	Your/Spouse SSN	9	N	43	9	7, 15	
381	INC/CG	Page 1	Line 01, Column B	Withholding Type	1	A	44	1	21, 15	Enter withholding type: W = W-2 M = 1099-Misc G = W2-G R = 1099-R K = VK-1 V=VEC data
382	INC/CG	Page 1	Line 01, Column C	Virginia Withholding	9	N	45	9	26, 15	Withholding amount from W-2, 1099, and/or VK-1 rounded to the nearest dollar
383	INC/CG	Page 1	Line 01, Column D	Employer FEIN	9	N	46	9	41, 15	From W-2, Form 1099 and/or VK-1

Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
384	INC/CG	Page 1	Line 01, Column E	Virginia Account Number	15	A	47	15	54, 15	From W-2, Form 1099, and/or VK-1. Float left if 10 digits. If your program does not allow room for all characters, drop the 1st two and print the remaining 13
385	INC/CG	Page 1	Line 01, Column F	Wages, tips other comp	9	N	48	9	72, 15	From W-2, Form 1099 and/or VK-1
386	INC/CG	Page 1	Line 02, Column A	Your/Spouse SSN	9	N	49	9	7, 17	
387	INC/CG	Page 1	Line 02, Column B	Withholding Type	1	A	50	1	21, 17	Enter withholding type: W = W-2 M = 1099-Misc G = W2-G R = 1099-R K = VK-1 V=VEC data
388	INC/CG	Page 1	Line 02, Column C	Virginia Withholding	9	N	51	9	26, 17	Withholding amount from W-2, 1099, and/or VK-1 rounded to the nearest dollar
389	INC/CG	Page 1	Line 02, Column D	Employer FEIN	9	N	52	9	41, 17	From W-2, Form 1099 and/or VK-1
390	INC/CG	Page 1	Line 02, Column E	Virginia Account Number	15	A	53	15	54, 17	From W-2, Form 1099, and/or VK-1. Float left if 10 digits. If your program does not allow room for all characters, drop the 1st two and print the remaining 13
391	INC/CG	Page 1	Line 02, Column F	Wages, tips other comp.	9	N	54	9	72, 17	From W-2, Form 1099 and/or VK-1
392	INC/CG	Page 1	Line 03, Column A	Your/Spouse SSN	9	N	55	9	7, 19	
393	INC/CG	Page 1	Line 03, Column B	Withholding Typer	1	A	56	1	21, 19	Enter withholding type: W = W-2 M = 1099-Misc G = W2-G R = 1099-R K = VK-1 V=VEC data
394	INC/CG	Page 1	Line 03, Column C	Virginia Withholding	9	N	57	9	26, 19	Withholding amount from W-2, 1099, and/or VK-1 rounded to the nearest dollar
395	INC/CG	Page 1	Line 03, Column D	Employer FEIN	9	N	58	9	41, 19	From W-2, Form 1099 and/or VK-1
396	INC/CG	Page 1	Line 03, Column E	Virginia Account Number	15	A	59	15	54, 19	From W-2, Form 1099, and/or VK-1. Float left if 10 digits. If your program does not allow room for all characters, drop the 1st two and print the remaining 13
397	INC/CG	Page 1	Line 03, Column F	Wages, tips other comp.	9	N	60	9	72, 19	From W-2, Form 1099 and/or VK-1
398	INC/CG	Page 1	Line 04, Column A	Your/Spouse SSN	9	N	61	9	7,21	
399	INC/CG	Page 1	Line 04, Column B	Withholding Type	1	A	62	1	21, 21	Enter withholding type: W = W-2 M = 1099-Misc G = W2-G R = 1099-R

Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
										K = VK-1 V=VEC data
400	INC/CG	Page 1	Line 04, Column C	Virginia Withholding	9	N	63	9	26, 21	Withholding amount from W-2, 1099, and/or VK-1 rounded to the nearest dollar
401	INC/CG	Page 1	Line 04, Column D	Employer FEIN	9	N	64	9	41, 21	From W-2, Form 1099 and/or VK-1
402	INC/CG	Page 1	Line 04, Column E	Virginia Account Number	15	A	65	15	54, 21	From W-2, Form 1099, and/or VK-1. Float left if 10 digits. If your program does not allow room for all characters, drop the 1st two and print the remaining 13
403	INC/CG	Page 1	Line 04, Column F	Wages, tips other comp.	9	N	66	9	72, 21	From W-2, Form 1099 and/or VK-1
404	INC/CG	Page 1	Line 05, Column A	Your/Spouse SSN	9	N	67	9	7, 23	
405	INC/CG	Page 1	Line 05, Column B	Withholding Type	1	A	68	1	21, 23	Enter withholding type: W = W-2 M = 1099-Misc G = W2-G R = 1099-R K = VK-1 V=VEC data
406	INC/CG	Page 1	Line 05, Column C	Virginia Withholding	9	N	69	9	26, 23	Withholding amount from W-2, 1099, and/or VK-1 rounded to the nearest dollar
407	INC/CG	Page 1	Line 05, Column D	Employer FEIN	9	N	70	9	41, 23	From W-2, Form 1099 and/or VK-1
408	INC/CG	Page 1	Line 05, Column E	Virginia Account Number	15	A	71	15	54, 23	From W-2, Form 1099, and/or VK-1. Float left if 10 digits. If your program does not allow room for all characters, drop the 1st two and print the remaining 13
409	INC/CG	Page 1	Line 05, Column F	Wages, tips other comp.	9	N	72	9	72, 23	From W-2, Form 1099 and/or VK-1
410	INC/CG	Page 1	Line 06, Column A	Your/Spouse SSN	9	N	73	9	7, 25	
411	INC/CG	Page 1	Line 06, Column B	Withholding Type	1	A	74	1	21, 25	Enter withholding type: W = W-2 M = 1099-Misc G = W2-G R = 1099-R K = VK-1 V=VEC data
412	INC/CG	Page 1	Line 06, Column C	Virginia Withholding	9	N	75	9	26, 25	Withholding amount from W-2, 1099, and/or VK-1 rounded to the nearest dollar
413	INC/CG	Page 1	Line 06, Column D	Employer FEIN	9	N	76	9	41, 25	From W-2, Form 1099 and/or VK-1
414	INC/CG	Page 1	Line 06, Column E	Virginia Account Number	15	A	77	15	54, 25	From W-2, Form 1099, and/or VK-1. Float left if 10 digits. If your program does not allow room for all characters, drop the 1st two and print the remaining 13

Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
415	INC/CG	Page 1	Line 06, Column F	Wages, tips other comp.	9	N	78	9	72, 25	From W-2, Form 1099 and/or VK-1
416	INC/CG	Page 1	Line 07, Column A	Your/Spouse SSN	9	N	79	9	7, 27	
417	INC/CG	Page 1	Line 07, Column B	Withholding Type	1	A	80	1	21, 27	Enter withholding type: W = W-2 M = 1099-Misc G = W2-G R = 1099-R K = VK-1 V=VEC data
418	INC/CG	Page 1	Line 07, Column C	Virginia Withholding	9	N	81	9	26, 27	Withholding amount from W-2, 1099, and/or VK-1 rounded to the nearest dollar
419	INC/CG	Page 1	Line 07, Column D	Employer FEIN	9	N	82	9	41, 27	From W-2, Form 1099 and/or VK-1
420	INC/CG	Page 1	Line 07, Column E	Virginia Account Number	15	A	83	15	54, 27	From W-2, Form 1099, and/or VK-1. Float left if 10 digits. If your program does not allow room for all characters, drop the 1st two and print the remaining 13
421	INC/CG	Page 1	Line 07, Column F	Wages, tips other comp.	9	N	84	9	72, 27	From W-2, Form 1099 and/or VK-1
422	INC/CG	Page 1	Line 08, Column A	Your/Spouse SSN	9	N	85	9	7, 29	
423	INC/CG	Page 1	Line 08, Column B	Withholding Type	1	A	86	1	21, 29	Enter withholding type: W = W-2 M = 1099-Misc G = W2-G R = 1099-R K = VK-1 V=VEC data
424	INC/CG	Page 1	Line 08, Column C	Virginia Withholding	9	N	87	9	26, 29	Withholding amount from W-2, 1099, and/or VK-1 rounded to the nearest dollar
425	INC/CG	Page 1	Line 08, Column D	Employer FEIN	9	N	88	9	41, 29	From W-2, Form 1099 and/or VK-1
426	INC/CG	Page 1	Line 08, Column E	Virginia Account Number	15	A	89	15	54, 29	From W-2, Form 1099, and/or VK-1. Float left if 10 digits. If your program does not allow room for all characters, drop the 1st two and print the remaining 13
427	INC/CG	Page 1	Line 08, Column F	Wages, tips other comp.	9	N	90	9	72, 29	From W-2, Form 1099 and/or VK-1
428	INC/CG	Page 1	Line 09, Column A	Your/Spouse SSN	9	N	91	9	7, 31	
429	INC/CG	Page 1	Line 09, Column B	Withholding Type	1	A	92	1	21, 31	Enter withholding type: W = W-2 M = 1099-Misc G = W2-G R = 1099-R K = VK-1 V=VEC data
430	INC/CG	Page 1	Line 09, Column C	Virginia Withholding	9	N	93	9	26, 31	Withholding amount from W-2, 1099, and/or VK-1 rounded to the nearest dollar

Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
431	INC/CG	Page 1	Line 09, Column D	Employer FEIN	9	N	94	9	41, 31	From W-2, Form 1099 and/or VK-1
432	INC/CG	Page 1	Line 09, Column E	Virginia Account Number	15	A	95	15	54, 31	From W-2, Form 1099, and/or VK-1. Float left if 10 digits. If your program does not allow room for all characters, drop the 1st two and print the remaining 13
433	INC/CG	Page 1	Line 09, Column F	Wages, tips other comp.	9	N	96	9	72, 31	From W-2, Form 1099 and/or VK-1
434	INC/CG	Page 1	Line 10, Column A	Your/Spouse SSN	9	N	97	9	7, 33	
435	INC/CG	Page 1	Line 10, Column B	Withholding Type	1	A	98	1	21, 33	Enter withholding type: W = W-2 M = 1099-Misc G = W2-G R = 1099-R K = VK-1 V=VEC data
436	INC/CG	Page 1	Line 10, Column C	Virginia Withholding	9	N	99	9	26, 33	Withholding amount from W-2, 1099, and/or VK-1 rounded to the nearest dollar
437	INC/CG	Page 1	Line 10, Column D	Employer FEIN	9	N	100	9	41, 33	From W-2, Form 1099 and/or VK-1
438	INC/CG	Page 1	Line 10, Column E	Virginia Account Number	15	A	101	15	54, 33	From W-2, Form 1099, and/or VK-1. Float left if 10 digits. If your program does not allow room for all characters, drop the 1st two and print the remaining 13
439	INC/CG	Page 1	Line 10, Column F	Wages, tips other comp.	9	N	102	9	72, 33	From W-2, Form 1099 and/or VK-1
440	INC/CG	Page 1	Line 11, Column A	Your/Spouse SSN	9	N	N/A	N/A	7, 35	Primary or Spouse SSN from 760CG Page 1
441	INC/CG	Page 1	Line 11, Column B	Withholding Type	1	A	N/A	N/A	21, 35	Enter withholding type: W = W-2 M = 1099-Misc G = W2-G R = 1099-R K = VK-1 V=VEC data
442	INC/CG	Page 1	Line 11, Column C	Virginia Withholding	9	N	N/A	N/A	26, 35	Withholding amount from W-2, 1099, and/or VK-1 rounded to the nearest dollar
443	INC/CG	Page 1	Line 11, Column D	Employer FEIN	9	N	N/A	N/A	41, 35	From W-2, Form 1099 and/or VK-1
444	INC/CG	Page 1	Line 11, Column E	Virginia Account Number	15	A	N/A	N/A	54, 35	From W-2, Form 1099, and/or VK-1. Float left if 10 digits. If your program does not allow room for all characters, drop the 1st two and print the remaining 13
445	INC/CG	Page 1	Line 11, Column F	Wages, tips other comp.	9	N	N/A	N/A	72, 35	From W-2, Form 1099 and/or VK-1
446	INC/CG	Page 1	Line 12, Column A	Your/Spouse SSN	9	N	N/A	N/A	7, 37	Primary or Spouse SSN from 760CG Page 1
447	INC/CG	Page 1	Line 12, Column B	Withholding Type	1	A	N/A	N/A	21, 37	Enter withholding type: W = W-2 M = 1099-Misc

Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
										G = W2-G R = 1099-R K = VK-1 V=VEC data
448	INC/CG	Page 1	Line 12, Column C	Virginia Withholding	9	N	N/A	N/A	26, 37	Withholding amount from W-2, 1099, and/or VK-1 rounded to the nearest dollar
449	INC/CG	Page 1	Line 12, Column D	Employer FEIN	9	N	N/A	N/A	41, 37	From W-2, Form 1099 and/or VK-1
450	INC/CG	Page 1	Line 12, Column E	Virginia Account Number	15	A	N/A	N/A	54, 37	From W-2, Form 1099, and/or VK-1. Float left if 10 digits. If your program does not allow room for all characters, drop the 1st two and print the remaining 13
451	INC/CG	Page 1	Line 12, Column F	Wages, tips other comp.	9	N	N/A	N/A	72, 37	From W-2, Form 1099 and/or VK-1
452	INC/CG	Page 1	Line 13, Column A	Your/Spouse SSN	9	N	N/A	N/A	7, 39	Primary or Spouse SSN from 760CG Page 1
453	INC/CG	Page 1	Line 13, Column B	Withholding Type	1	A	N/A	N/A	21, 39	Enter withholding type: W = W-2 M = 1099-Misc G = W2-G R = 1099-R K = VK-1 V=VEC data
454	INC/CG	Page 1	Line 13, Column C	Virginia Withholding	9	N	N/A	N/A	26, 39	Withholding amount from W-2, 1099, and/or VK-1 rounded to the nearest dollar
455	INC/CG	Page 1	Line 13, Column D	Employer FEIN	9	N	N/A	N/A	41, 39	From W-2, Form 1099 and/or VK-1
456	INC/CG	Page 1	Line 13, Column E	Virginia Account Number	15	A	N/A	N/A	54, 39	From W-2, Form 1099, and/or VK-1. Float left if 10 digits. If your program does not allow room for all characters, drop the 1st two and print the remaining 13
457	INC/CG	Page 1	Line 13, Column F	Wages, tips other comp.	9	N	N/A	N/A	72, 39	From W-2, Form 1099 and/or VK-1
458	INC/CG	Page 1	Line 14, Column A	Your/Spouse SSN	9	N	N/A	N/A	7, 41	Primary or Spouse SSN from 760CG Page 1
459	INC/CG	Page 1	Line 14, Column B	Withholding Type	1	A	N/A	N/A	21, 41	Enter withholding type: W = W-2 M = 1099-Misc G = W2-G R = 1099-R K = VK-1 V=VEC data
460	INC/CG	Page 1	Line 14, Column C	Virginia Withholding	9	N	N/A	N/A	26, 41	Withholding amount from W-2, 1099, and/or VK-1 rounded to the nearest dollar
461	INC/CG	Page 1	Line 14, Column D	Employer FEIN	9	N	N/A	N/A	41, 41	From W-2, Form 1099 and/or VK-1
462	INC/CG	Page 1	Line 14, Column E	Virginia Account Number	15	A	N/A	N/A	54, 41	From W-2, Form 1099, and/or VK-1. Float left if 10 digits. If your program does not allow room for all characters, drop the 1st two and print the remaining 13



Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
463	INC/CG	Page 1	Line 14, Column F	Wages, tips other comp.	9	N	N/A	N/A	72, 41	From W-2, Form 1099 and/or VK-1
464	INC/CG	Page 1	Line 15, Column A	Your/Spouse SSN	9	N	N/A	N/A	7, 43	Primary or Spouse SSN from 760CG Page 1
465	INC/CG	Page 1	Line 15, Column B	Withholding Type	1	A	N/A	N/A	21, 43	Enter withholding type: W = W-2 M = 1099-Misc G = W2-G R = 1099-R K = VK-1 V=VEC data
466	INC/CG	Page 1	Line 15, Column C	Virginia Withholding	9	N	N/A	N/A	26, 43	Withholding amount from W-2, 1099, and/or VK-1 rounded to the nearest dollar
467	INC/CG	Page 1	Line 15, Column D	Employer FEIN	9	N	N/A	N/A	41, 43	From W-2, Form 1099 and/or VK-1
468	INC/CG	Page 1	Line 15, Column E	Virginia Account Number	15	A	N/A	N/A	54, 43	From W-2, Form 1099, and/or VK-1. Float left if 10 digits. If your program does not allow room for all characters, drop the 1st two and print the remaining 13
469	INC/CG	Page 1	Line 15, Column F	Wages, tips other comp.	9	N	N/A	N/A	72, 43	From W-2, Form 1099 and/or VK-1
470	INC/CG	Page 1	Line 16, Column A	Your/Spouse SSN	9	N	N/A	N/A	7, 45	Primary or Spouse SSN from 760CG Page 1
471	INC/CG	Page 1	Line 16, Column B	Withholding Type	1	A	N/A	N/A	21, 45	Enter withholding type: W = W-2 M = 1099-Misc G = W2-G R = 1099-R K = VK-1 V=VEC data
472	INC/CG	Page 1	Line 16, Column C	Virginia Withholding	9	N	N/A	N/A	26, 45	Withholding amount from W-2, 1099, and/or VK-1 rounded to the nearest dollar
473	INC/CG	Page 1	Line 16, Column D	Employer FEIN	9	N	N/A	N/A	41, 45	From W-2, Form 1099 and/or VK-1
474	INC/CG	Page 1	Line 16, Column E	Virginia Account Number	15	A	N/A	N/A	54, 45	From W-2, Form 1099, and/or VK-1. Float left if 10 digits. If your program does not allow room for all characters, drop the 1st two and print the remaining 13
475	INC/CG	Page 1	Line 16, Column F	Wages, tips other comp.	9	N	N/A	N/A	72, 45	From W-2, Form 1099 and/or VK-1
476	INC/CG	Page 1	Line 17, Column A	Your/Spouse SSN	9	N	N/A	N/A	7, 47	Primary or Spouse SSN from 760CG Page 1
477	INC/CG	Page 1	Line 17, Column B	Withholding Type	1	A	N/A	N/A	21, 47	Enter withholding type: W = W-2 M = 1099-Misc G = W2-G R = 1099-R K = VK-1 V=VEC data
478	INC/CG	Page 1	Line 17, Column C	Virginia Withholding	9	N	N/A	N/A	26, 47	Withholding amount from W-2, 1099, and/or VK-1 rounded to the nearest dollar

Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
479	INC/CG	Page 1	Line 17, Column D	Employer FEIN	9	N	N/A	N/A	41, 47	From W-2, Form 1099 and/or VK-1
480	INC/CG	Page 1	Line 17, Column E	Virginia Account Number	15	A	N/A	N/A	54, 47	From W-2, Form 1099, and/or VK-1. Float left if 10 digits. If your program does not allow room for all characters, drop the 1st two and print the remaining 13
481	INC/CG	Page 1	Line 17, Column F	Wages, tips other comp.	9	N	N/A	N/A	72, 47	From W-2, Form 1099 and/or VK-1
482	INC/CG	Page 1	Line 18, Column A	Your/Spouse SSN	9	N	N/A	N/A	7, 49	Primary or Spouse SSN from 760CG Page 1
483	INC/CG	Page 1	Line 18, Column B	Withholding Type	1	A	N/A	N/A	21, 49	Enter withholding type: W = W-2 M = 1099-Misc G = W2-G R = 1099-R K = VK-1 V=VEC data
484	INC/CG	Page 1	Line 18, Column C	Virginia Withholding	9	N	N/A	N/A	26, 49	Withholding amount from W-2, 1099, and/or VK-1 rounded to the nearest dollar
485	INC/CG	Page 1	Line 18, Column D	Employer FEIN	9	N	N/A	N/A	41, 49	From W-2, Form 1099 and/or VK-1
486	INC/CG	Page 1	Line 18, Column E	Virginia Account Number	15	A	N/A	N/A	54, 49	From W-2, Form 1099, and/or VK-1. Float left if 10 digits. If your program does not allow room for all characters, drop the 1st two and print the remaining 13
487	INC/CG	Page 1	Line 18, Column F	Wages, tips other comp.	9	N	N/A	N/A	72, 49	From W-2, Form 1099 and/or VK-1
488	INC/CG	Page 1	Line 19, Column A	Your/Spouse SSN	9	N	N/A	N/A	7, 51	Primary or Spouse SSN from 760CG Page 1
489	INC/CG	Page 1	Line 19, Column B	Withholding Type	1	A	N/A	N/A	21, 51	Enter withholding type: W = W-2 M = 1099-Misc G = W2-G R = 1099-R K = VK-1 V=VEC data
490	INC/CG	Page 1	Line 19, Column C	Virginia Withholding	9	N	N/A	N/A	26, 51	Withholding amount from W-2, 1099, and/or VK-1 rounded to the nearest dollar
491	INC/CG	Page 1	Line 19, Column D	Employer FEIN	9	N	N/A	N/A	41, 51	From W-2, Form 1099 and/or VK-1
492	INC/CG	Page 1	Line 19, Column E	Virginia Account Number	15	A	N/A	N/A	54, 51	From W-2, Form 1099, and/or VK-1. Float left if 10 digits. If your program does not allow room for all characters, drop the 1st two and print the remaining 13
493	INC/CG	Page 1	Line 19, Column F	Wages, tips other comp.	9	N	N/A	N/A	72, 51	From W-2, Form 1099 and/or VK-1
494	INC/CG	Page 1	Bottom Center	You SSN	9	N	N/A	N/A	39, 57	
495	INC/CG	Page 1	Bottom Center	Spouse SSN	9	N	N/A	N/A	39, 59	

Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
496	INC/CG	Page 1	Bottom Center	Wage Statement Count	2	N	103	2	46, 61	Total number of wage statements reported on Sch INC
497	INC/CG	Page 1	Bottom Right	Your Total Withholding	9	N	104	9	63, 57	Total Virginia Withholding for primary taxpayer rounded to the nearest dollar. Enter on 760CG Page 1, Line 18a
498	INC/CG	Page 1	Bottom Right	Spouse Total Withholding	9	N	105	9	63, 59	Total Virginia Withholding for secondary taxpayer rounded to the nearest dollar. Enter on 760CG Page 1, Line 18b
499	Sch FED	Page 1	Top Left	First Name of Primary Taxpayer	12	A	N/A	N/A	6, 5	
500	Sch FED	Page 1	Top Left	Middle Initial of Primary Taxpayer	1	A	N/A	N/A	19, 5	
501	Sch FED	Page 1	Top Left	Last name of Primary taxpayer	15	A	N/A	N/A	21, 5	
502	Sch FED	Page 1	Top Left	Suffix for primary taxpayer	3	A	N/A	N/A	38, 5	
503	Sch FED	Page 1	Top Left	First Name of Secondary Taxpayer	12	A	N/A	N/A	6, 6	
504	Sch FED	Page 1	Top Left	Middle Initial of Secondary Taxpayer	1	A	N/A	N/A	19, 6	
505	Sch FED	Page 1	Top Left	Last Name of Secondary Taxpayer	15	A	N/A	N/A	21, 6	
506	Sch FED	Page 1	Top Left	Suffix for secondary taxpayer	3	A	N/A	N/A	38, 6	
507	Sch FED	Page 1	Top Left	Address Line 1	34	V	N/A	N/A	6, 7	Left justified; 1 space may separate 2 names; hyphens and ampersands allowed; do not use pound signs, apostrophes, commas, or periods
508	Sch FED	Page 1	Top Left	Address Line 2	34	V	N/A	N/A	6, 8	Left justified; 1 space may separate 2 names; hyphens and ampersands allowed; do not use pound signs, apostrophes, commas, or periods
509	Sch FED	Page 1	Top Left	City, State, Zip Code	34	V	N/A	N/A	6, 9	Left justified; 1 space may separate 2 names; hyphens and ampersands allowed; do not use pound signs, apostrophes, commas, or periods
510	Sch FED	Page 1	Top Right	Primary SSN	9	N	N/A	N/A	48, 8	
511	Sch FED	Page 1	Top Right	Spouse SSN	9	N	N/A	N/A	48, 9	
512	Sch FED	Page 1	Top Right	Locality Code for Taxpayer	3	N	N/A	N/A	61, 9	Enter FIPS code for taxpayer's residence from 760CG Page 1
513	Sch FED	Page 1	Line 01, Column A	Schedule Name	1	A	106	1	42, 13	Right justified "C" if items are from federal Sch C and/or C-EZ if items are from federal Sch F input "F"
514	Sch FED	Page 1	Line 02, Column A	Gross Receipts or Sales from Federal Schedule	9	N	107	9	34, 16	Right justified
515	Sch FED	Page 1	Line 03, Column A	Depreciation/expense deduction	9	N	108	9	34, 18	Right justified
516	Sch FED	Page 1	Line 04, Column A	Business Activity Code Federal Schedule	6	N	109	6	34, 20	Right justified
517	Sch FED	Page 1	Line 05, Column A	Business Locality Code Federal Schedule	3	N	110	3	34, 22	Right justified

Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
518	Sch FED	Page 1	Line 06, Column A	Car and truck expenses	9	N	111	9	34, 24	Right justified
519	Sch FED	Page 1	Line 07, Column A	Inventory at end of year	9	N	112	9	34, 26	Right justified
520	Sch FED	Page 1	Line 08, Column A	Number of miles used for business	9	N	113	9	34, 28	Right justified
521	Sch FED	Page 1	Line 09, Column A	Number of miles used for commuting	9	N	114	9	34, 30	Right justified
522	Sch FED	Page 1	Line 10, Column A	Number of miles used for other	9	N	115	9	34, 32	Right justified
523	Sch FED	Page 1	Line 11, Column A	Number of miles used for business	9	N	116	9	34, 37	Right justified; From Federal Schedule 2106 or 2106EZ.
524	Sch FED	Page 1	Line 12, Column A	Number of miles used for commuting	9	N	117	9	34, 39	Right justified; From Federal Schedule 2106 or 2106EZ.
525	Sch FED	Page 1	Line 13, Column A	Number of miles used for other	9	N	118	9	34, 42	Right justified; From Federal Schedule 2106 or 2106EZ
526	Sch FED	Page 1	Line 14, Column A	Percent of business use vehicle 1	5	N	119	5	34, 44	Right justified; From Federal Schedule 2106 or 2106EZ
527	Sch FED	Page 1	Line 15, Column A	Percent of business use vehicle 2	5	N	120	5	34, 46	Right justified; From Federal Schedule 2106 or 2106EZ
528	Sch FED	Page 1	Line 16, Column A	Type of property used more than 50% in qualified business	13	V	121	13	34, 51	From Federal Schedule 4562
529	Sch FED	Page 1	Line 17, Column A	Date placed in service	6	N	122	6	34, 53	Right justified; From Federal Schedule 4562
530	Sch FED	Page 1	Line 18, Column A	Business/investment use percentage	5	N	123	5	34, 55	Right justified; From Federal Schedule 4562
531	Sch FED	Page 1	Line 19, Column A	Cost or other basis	9	N	124	9	34, 57	Right justified; From Federal Schedule 4562
532	Sch FED	Page 1	Line 20, Column A	Depreciation deduction	9	N	125	9	34, 59	Right justified; From Federal Schedule 4562
533	Sch FED	Page 1	Line 21, Column A	Elected section 179 cost	9	N	126	9	34, 61	From Federal Schedule 4562
534	Sch FED	Page 1	Line 22, Column A	Business Locality (FIPS) Code	3	N	127	3	34, 63	Locality code for physical location of business
535	Sch FED	Page 1	Line 01, Column B	Schedule Name	1	A	128	1	66, 13	Right justified; C if items are from federal Sch C; C-EZ if items are from federal Sch F.
536	Sch FED	Page 1	Line 02, Column B	Gross Receipts or Sales from Federal Schedule	9	N	129	9	58, 16	Right justified
537	Sch FED	Page 1	Line 03, Column B	Federal Schedule depreciation/expense deduction	9	N	130	9	58, 18	Right justified
538	Sch FED	Page 1	Line 04, Column B	Business Activity Code from Federal Schedule	6	N	131	6	58, 20	Right justified

Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
539	Sch FED	Page 1	Line 05, Column B	Business Locality Code from Federal Schedule	3	N	132	3	58, 22	Right justified
540	Sch FED	Page 1	Line 06, Column B	Car and truck expenses	9	N	133	9	58, 24	Right justified
541	Sch FED	Page 1	Line 07, Column B	Inventory at end of year	9	N	134	9	58, 26	Right justified
542	Sch FED	Page 1	Line 08, Column B	Number of miles used for business	9	N	135	9	58, 28	Right justified
543	Sch FED	Page 1	Line 09, Column B	Number of miles used for commuting	9	N	136	9	58, 30	Right justified
544	Sch FED	Page 1	Line 10, Column B	Number of miles used for other	9	N	137	9	58, 32	Right justified
545	Sch FED	Page 1	Line 11, Column B	Number of miles used for business	9	N	138	9	58, 37	Right justified; From Federal Schedule 2106 or 2106EZ.
546	Sch FED	Page 1	Line 12, Column B	Number of miles used for commuting	9	N	139	9	58, 39	Right justified; From Federal Schedule 2106 or 2106EZ.
547	Sch FED	Page 1	Line 13, Column B	Number of miles used for other	9	N	140	9	58, 42	Right justified; From Federal Schedule 2106 or 2106EZ
548	Sch FED	Page 1	Line 14, Column B	Percent of business use vehicle 1	5	N	141	5	58, 44	Right justified; From Federal Schedule 2106 or 2106EZ
549	Sch FED	Page 1	Line 15, Column B	Percent of business use vehicle 2	5	N	142	5	58, 46	Right justified; From Federal Schedule 2106 or 2106EZ
550	Sch FED	Page 1	Line 16, Column B	Type of property used more than 50% in qualified business	13	V	143	13	58, 51	From Federal Schedule 4562
551	Sch FED	Page 1	Line 17, Column B	Date placed in service	6	N	144	6	58, 53	Right justified; From Federal Schedule 4562
552	Sch FED	Page 1	Line 18, Column B	Business/investment use percentage	5	N	145	5	58, 55	Right justified; From Federal Schedule 4562
553	Sch FED	Page 1	Line 19, Column B	Cost or other basis	9	N	146	9	58, 57	Right justified; From Federal Schedule 4562
554	Sch FED	Page 1	Line 20, Column B	Depreciation deduction	9	N	147	9	58, 59	Right justified; From Federal Schedule 4562
555	Sch FED	Page 1	Line 21, Column B	Elected section 179 cost	9	N	148	9	58, 61	From Federal Schedule 4562
556	Sch FED	Page 1	Line 22, Column B	Business Locality (FIPS) Code	3	N	149	3	58, 63	Locality code for physical location of business
557	Trailer Data	N/A	N/A	Barcode 2 Trailer	5	N/A	150	5	N/A	

Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
<b>2D BARCODE 3    2D BARCODE 3    2D BARCODE 3    2D BARCODE 3    2D BARCODE 3</b>										
558	Header Data	NA	N/A	Barcode 3 Header Version Number	2	N/A	1	2	N/A	
559	Header Data	NA	N/A	Developer Code	4	N/A	2	4	N/A	
560	Sch OSC Form 1 (barcode)	Page 1	Top Left	First name of primary taxpayer	12	A	N/A	N/A	6, 12	1 space may separate 2 names; do not use hyphens, pound signs, apostrophes, commas, or periods
561	Sch OSC Form 1 (barcode)	Page 1	Top Left	Middle initial of primary taxpayer	1	A	N/A	N/A	19, 12	
562	Sch OSC Form 1 (barcode)	Page 1	Top Left	Last name of primary taxpayer	15	A	N/A	N/A	21, 12	No spaces allowed; do not use hyphens, pound signs, apostrophes, commas, or periods
563	Sch OSC Form 1 (barcode)	Page 1	Top Left	Suffix for primary taxpayer	3	V	N/A	N/A	38, 12	Do not use hyphens, pound signs, apostrophes, commas, or periods
564	Sch OSC Form 1 (barcode)	Page 1	Top Left	Primary Social Security Number	9	N	N/A	N/A	6, 14	
565	Sch OSC Form 1 (barcode)	Page 1	Top Left	Claiming border state	1	A	3	1	41, 20	
566	Sch OSC Form 1 (barcode)	Page 1	Line 01	Filing status claimed on other state's return	1	N	4	1	41, 22	
567	Sch OSC Form 1 (barcode)	Page 1	Line 02	Person claiming the credit	1	N	N/A	N/A	41, 24	1 = You; 2 = Spouse; 3 = Joint
568	Sch OSC Form 1 (barcode)	Page 1	Line 03	Qualifying taxable income	9	N	5	9	33, 26	
569	Sch OSC Form 1 (barcode)	Page 1	Line 04	Virginia taxable income	9	N	6	9	33, 28	
570	Sch OSC Form 1 (barcode)	Page 1	Line 05	Qualifying tax owed to other state	9	N	7	9	33, 30	
571	Sch OSC Form 1 (barcode)	Page 1	Line 06	Name of State	2	A	8	2	74, 22	
572	Sch OSC Form 1 (barcode)	Page 1	Line 07	Virginia Income Tax	9	N	9	9	71, 24	
573	Sch OSC Form 1 (barcode)	Page 1	Line 08	Income Percentage	5	N	10	5	71, 26	
574	Sch OSC Form 1 (barcode)	Page 1	Line 09	Virginia Income Tax multiplied by Income Percentage	9	N	11	9	71, 28	
575	Sch OSC Form 1 (barcode)	Page 1	Line 10	Credit Allowed	9	N	12	9	71, 30	
576	Sch OSC Form 1 (barcode)	Page 1	Line 11	Filing status claimed on other state's return	1	N	13	1	41, 36	
577	Sch OSC Form 1 (barcode)	Page 1	Line 12	Person claiming the credit	1	N	N/A	N/A	41, 38	1 = You; 2 = Spouse; 3 = Joint
578	Sch OSC Form 1 (barcode)	Page 1	Line 13	Qualifying taxable income	9	N	14	9	33, 41	

Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
579	Sch OSC Form 1 (barcode)	Page 1	Line 14	Virginia taxable income	9	N	15	9	33, 43	
580	Sch OSC Form 1 (barcode)	Page 1	Line 15	Qualifying tax owed to other state	9	N	16	9	33, 45	
581	Sch OSC Form 1 (barcode)	Page 1	Line 16	Name of State	2	A	17	2	73, 37	
582	Sch OSC Form 1 (barcode)	Page 1	Line 17	Virginia Income Tax	9	N	18	9	71, 39	
583	Sch OSC Form 1 (barcode)	Page 1	Line 18	Income Percentage	5	N	19	5	71, 41	
584	Sch OSC Form 1 (barcode)	Page 1	Line 19	Virginia Income Tax multiplied by Income Percentage	9	N	20	9	71, 43	
585	Sch OSC Form 1 (barcode)	Page 1	Line 20	Credit Allowed	9	N	21	9	71, 45	
586	Sch OSC Form 1 (barcode)	Page 1	Line 21	Filing status claimed on other state's return	1	N	22	1	41, 51	
587	Sch OSC Form 1 (barcode)	Page 1	Line 22	Person claiming the credit	1	N	N/A	N/A	41, 53	1 = You; 2 = Spouse; 3 = Joint
588	Sch OSC Form 1 (barcode)	Page 1	Line 23	Qualifying taxable income	9	N	23	9	33, 55	
589	Sch OSC Form 1 (barcode)	Page 1	Line 24	Virginia taxable income	9	N	24	9	33, 57	
590	Sch OSC Form 1 (barcode)	Page 1	Line 25	Qualifying tax owed to other state	9	N	25	9	33, 59	
591	Sch OSC Form 1 (barcode)	Page 1	Line 26	Name of State	2	N	26	2	73, 51	
592	Sch OSC Form 1 (barcode)	Page 1	Line 27	Virginia Income Tax	9	N	27	9	71, 53	
593	Sch OSC Form 1 (barcode)	Page 1	Line 28	Income Percentage	5	N	28	5	71, 55	
594	Sch OSC Form 1 (barcode)	Page 1	Line 29	Virginia Income Tax multiplied by Income Percentage	9	N	29	9	71, 57	
595	Sch OSC Form 1 (barcode)	Page 1	Line 30	Credit Allowed	9	N	30	9	71, 59	
596	Sch OSC - Form 1 - (barcode)	Page 1	Line 31	Total Credit	9	N	N/A	N/A	71, 62	
597	Sch OSC - Form 2 - (no barcode)	Page 1	Top Left	First name of primary taxpayer	12	A	N/A	N/A	6, 12	1 space may separate 2 names; do not use hyphens pound signs, apostrophes, commas, or periods
598	Sch OSC - Form 2 - (no barcode)	Page 1	Top Left	Middle initial of primary taxpayer	1	A	N/A	N/A	19, 12	
599	Sch OSC - Form 2 - (no barcode)	Page 1	Top Left	Last name of primary taxpayer	15	A	N/A	N/A	21, 12	No spaces allowed; do not use hyphens pound signs, apostrophes, commas, or periods

Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
600	Sch OSC - Form 2 - (no barcode)	Page 1	Top Left	Suffix for primary taxpayer	3	V	N/A	N/A	37, 12	Do not use hyphens pound signs, apostrophes, commas, or periods
601	Sch OSC - Form 2 - (no barcode)	Page 1	Top Left	Primary Social Security Number	9	N	N/A	N/A	6, 14	
602	Sch OSC - Form 2 - (no barcode)	Page 1	Top Left	Claiming border state	1	A	N/A	N/A	41, 20	
603	Sch OSC - Form 2 - (no barcode)	Page 1	Line 01	Filing status claimed on other state's return	1	N	31	1	41, 22	
604	Sch OSC - Form 2 - (no barcode)	Page 1	Line 02	Person claiming the credit	1	N	N/A	N/A	41, 24	1 = You; 2 = Spouse; 3 = Joint
605	Sch OSC - Form 2 - (no barcode)	Page 1	Line 03	Qualifying taxable income	9	N	32	9	33, 26	
606	Sch OSC - Form 2 - (no barcode)	Page 1	Line 04	Virginia taxable income	9	N	33	9	33, 28	
607	Sch OSC - Form 2 - (no barcode)	Page 1	Line 05	Qualifying tax owed to other state	9	N	34	9	33, 30	
608	Sch OSC - Form 2 - (no barcode)	Page 1	Line 06	Name of State	2	A	35	2	74, 22	
609	Sch OSC - Form 2 - (no barcode)	Page 1	Line 07	Virginia Income Tax	9	N	36	9	71, 24	
610	Sch OSC - Form 2 - (no barcode)	Page 1	Line 08	Income Percentage	5	N	37	5	71, 26	
611	Sch OSC - Form 2 - (no barcode)	Page 1	Line 09	Virginia Income Tax multiplied by Income Percentage	9	N	38	9	71, 28	
612	Sch OSC - Form 2 - (no barcode)	Page 1	Line 10	Credit Allowed	9	N	39	9	71, 30	
613	Sch OSC - Form 2 - (no barcode)	Page 1	Line 11	Filing status claimed on other state's return	1	A	40	1	41, 36	
614	Sch OSC - Form 2 - (no barcode)	Page 1	Line 12	Person claiming the credit	1	N	N/A	N/A	41, 38	1 = You; 2 = Spouse; 3 = Joint
615	Sch OSC - Form 2 - (no barcode)	Page 1	Line 13	Qualifying taxable income	9	N	41	9	33, 41	
616	Sch OSC - Form 2	Page 1	Line 14	Virginia taxable income	9	N	42	9	33, 43	



Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
	(no barcode)									
617	Sch OSC - Form 2 - (no barcode)	Page 1	Line 15	Qualifying tax owed to other state	9	N	43	9	33, 45	
618	Sch OSC - Form 2 - (no barcode)	Page 1	Line 16	Name of State	2	A	44	2	74, 37	
619	Sch OSC - Form 2 - (no barcode)	Page 1	Line 17	Virginia Income Tax	9	N	45	9	71, 39	
620	Sch OSC - Form 2 - (no barcode)	Page 1	Line 18	Income Percentage	5	N	46	5	71, 41	
621	Sch OSC - Form 2 - (no barcode)	Page 1	Line 19	Virginia Income Tax multiplied by Income Percentage	9	N	47	9	71, 43	
622	Sch OSC - Form 2 - (no barcode)	Page 1	Line 20	Credit Allowed	9	N	48	9	71, 45	
623	Sch OSC - Form 2 - (no barcode)	Page 1	Line 21	Filing status claimed on other state's return	1	N	49	1	41, 51	
624	Sch OSC - Form 2 - (no barcode)	Page 1	Line 22	Person claiming the credit	1	N	N/A	N/A	41, 53	1 = You; 2 = Spouse; 3 = Joint
625	Sch OSC - Form 2 - (no barcode)	Page 1	Line 23	Qualifying taxable income	9	N	50	9	33, 55	
626	Sch OSC - Form 2 - (no barcode)	Page 1	Line 24	Virginia taxable income	9	N	51	9	33, 57	
627	Sch OSC - Form 2 - (no barcode)	Page 1	Line 25	Qualifying tax owed to other state	9	N	52	9	33, 59	
628	Sch OSC - Form 2 - (no barcode)	Page 1	Line 26	Name of State	2	A	53	2	74, 50	
629	Sch OSC - Form 2 - (no barcode)	Page 1	Line 27	Virginia Income Tax	9	N	54	9	71, 53	
630	Sch OSC - Form 2 - (no barcode)	Page 1	Line 28	Income Percentage	5	N	55	5	71, 55	
631	Sch OSC - Form 2 - (no barcode)	Page 1	Line 29	Virginia Income Tax multiplied by Income Percentage	9	N	56	9	71, 57	
632	Sch OSC - Form 2 - (no barcode)	Page 1	Line 30	Credit Allowed	9	N	57	9	71, 59	

Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
633	Sch OSC - Form 2 - (no barcode)	Page 1	Line 31	Total Credit	9	N	N/A	N/A	71, 62	
634	Sch OSC - Form 3 - (no barcode)	Page 1	Top Left	First name of primary taxpayer	12	A	N/A	N/A	6, 12	1 space may separate 2 names; do not use hyphens, pound signs, apostrophes, commas, or periods
635	Sch OSC - Form 3 - (no barcode)	Page 1	Top Left	Middle initial of primary taxpayer	1	A	N/A	N/A	19, 12	
636	Sch OSC - Form 3 - (no barcode)	Page 1	Top Left	Last name of primary taxpayer	15	A	N/A	N/A	21, 12	No spaces allowed; do not use hyphens, pound signs, apostrophes, commas, or periods
637	Sch OSC - Form 3 - (no barcode)	Page 1	Top Left	Suffix for primary taxpayer	3	V	N/A	N/A	38, 12	Do not use hyphens, pound signs, apostrophes, commas, or periods
638	Sch OSC - Form 3 - (no barcode)	Page 1	Top Left	Primary Social Security Number	9	N	N/A	N/A	6, 14	
639	Sch OSC - Form 3 - (no barcode)	Page 1	Top Left	Claiming border state	1	A	N/A	N/A	41, 20	
640	Sch OSC - Form 3 - (no barcode)	Page 1	Line 01	Filing status claimed on other state's return	1	N	58	1	41, 22	
641	Sch OSC - Form 3 - (no barcode)	Page 1	Line 02	Person claiming the credit	1	N	N/A	N/A	41, 24	1 = You; 2 = Spouse; 3 = Joint
642	Sch OSC - Form 3 - (no barcode)	Page 1	Line 03	Qualifying taxable income	9	N	59	9	33, 26	
643	Sch OSC - Form 3 - (no barcode)	Page 1	Line 04	Virginia taxable income	9	N	60	9	33, 28	
644	Sch OSC - Form 3 - (no barcode)	Page 1	Line 05	Qualifying tax owed to other state	9	N	61	9	33, 30	
645	Sch OSC - Form 3 - (no barcode)	Page 1	Line 06	Name of State	2	A	62	2	74, 22	
646	Sch OSC - Form 3 - (no barcode)	Page 1	Line 07	Virginia Income Tax	9	N	63	9	71, 24	
647	Sch OSC - Form 3 - (no barcode)	Page 1	Line 08	Income Percentage	5	N	64	5	71, 26	
648	Sch OSC - Form 3 - (no barcode)	Page 1	Line 09	Virginia Income Tax multiplied by Income Percentage	9	N	65	9	71, 28	
649	Sch OSC - Form 3 -	Page 1	Line 10	Credit Allowed	9	N	66	9	71, 30	

Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
	(no barcode)									
650	Sch OSC - Form 3 - (no barcode)	Page 1	Line 11	Filing status claimed on other state's return	1	N	67	1	41, 36	
651	Sch OSC - Form 3 - (no barcode)	Page 1	Line 12	Person claiming the credit	1	N	N/A	N/A	41, 38	1 = You; 2 = Spouse; 3 = Joint
652	Sch OSC - Form 3 - (no barcode)	Page 1	Line 13	Qualifying taxable income	9	N	68	9	33, 41	
653	Sch OSC - Form 3 - (no barcode)	Page 1	Line 14	Virginia taxable income	9	N	69	9	33, 43	
654	Sch OSC - Form 3 - (no barcode)	Page 1	Line 15	Qualifying tax owed to other state	9	N	70	9	33, 45	
655	Sch OSC - Form 3 - (no barcode)	Page 1	Line 16	Name of State	2	A	71	2	74, 37	
656	Sch OSC - Form 3 - (no barcode)	Page 1	Line 17	Virginia Income Tax	9	N	72	9	71, 39	
657	Sch OSC - Form 3 - (no barcode)	Page 1	Line 18	Income Percentage	5	N	73	5	71, 41	
658	Sch OSC - Form 3 - (no barcode)	Page 1	Line 19	Virginia Income Tax multiplied by Income Percentage	9	N	74	9	71, 43	
659	Sch OSC - Form 3 - (no barcode)	Page 1	Line 20	Credit Allowed	9	N	75	9	71, 45	
660	Sch OSC - Form 3 - (no barcode)	Page 1	Line 21	Filing status claimed on other state's return	1	N	76	1	41, 50	
661	Sch OSC - Form 3 - (no barcode)	Page 1	Line 22	Person claiming the credit	1	N	N/A	N/A	41, 53	1 = You; 2 = Spouse; 3 = Joint
662	Sch OSC - Form 3 - (no barcode)	Page 1	Line 23	Qualifying taxable income	9	N	77	9	33, 55	
663	Sch OSC - Form 3 - (no barcode)	Page 1	Line 24	Virginia taxable income	9	N	78	9	33, 57	
664	Sch OSC - Form 3 - (no barcode)	Page 1	Line 25	Qualifying tax owed to other state	9	N	79	9	33, 59	
665	Sch OSC - Form 3 - (no barcode)	Page 1	Line 26	Name of State	2	A	80	2	74, 50	

Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
666	Sch OSC - Form 3 - (no barcode)	Page 1	Line 27	Virginia Income Tax	9	N	81	9	71, 53	
667	Sch OSC - Form 3 - (no barcode)	Page 1	Line 28	Income Percentage	5	N	82	5	71, 55	
668	Sch OSC - Form 3 - (no barcode)	Page 1	Line 29	Virginia Income Tax multiplied by Income Percentage	9	N	83	9	71, 57	
669	Sch OSC - Form 3 - (no barcode)	Page 1	Line 30	Credit Allowed	9	N	84	9	71, 59	
670	Sch OSC - Form 3 - (no barcode)	Page 1	Line 31	Total Credit	9	N	N/A	N/A	71, 62	
671	Sch OSC - Form 4 (no barcode)	Page 1	Top Left	First name of primary taxpayer	12	A	N/A	N/A	6, 12	1 space may separate 2 names; do not use hyphens, pound signs, apostrophes, commas, or periods
672	Sch OSC - Form 4 (no barcode)	Page 1	Top Left	Middle initial of primary taxpayer	1	A	N/A	N/A	19, 12	
673	Sch OSC - Form 4 (no barcode)	Page 1	Top Left	Last name of primary taxpayer	15	A	N/A	N/A	21, 12	No spaces allowed; do not use hyphens, pound signs, apostrophes, commas, or periods
674	Sch OSC - Form 4 (no barcode)	Page 1	Top Left	Suffix for primary taxpayer	3	A	N/A	N/A	38, 12	Do not use hyphens, pound signs, apostrophes, commas, or periods
675	Sch OSC - Form 4 (no barcode)	Page 1	Top Left	Primary Social Security Number	9	N	N/A	N/A	6, 14	
676	Sch OSC - Form 4 (no barcode)	Page 1	Top Left	Claiming border state	1	A	N/A	N/A	41, 20	
677	Sch OSC - Form 4 (no barcode)	Page 1	Line 01	Filing status claimed on other state's return	1	N	85	1	41, 22	
678	Sch OSC - Form 4 (no barcode)	Page 1	Line 02	Person claiming the credit	1	N	N/A	N/A	41, 24	1 = You; 2 = Spouse; 3 = Joint
679	Sch OSC - Form 4 (no barcode)	Page 1	Line 03	Qualifying taxable income	9	N	86	9	33, 26	
680	Sch OSC - Form 4 (no barcode)	Page 1	Line 04	Virginia taxable income	9	N	87	9	33, 28	
681	Sch OSC - Form 4 (no barcode)	Page 1	Line 05	Qualifying tax owed to other state	9	N	88	9	33, 30	
682	Sch OSC - Form 4	Page 1	Line 06	Name of State	2	A	89	2	74, 22	

Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
	(no barcode)									
683	Sch OSC - Form 4 (no barcode)	Page 1	Line 07	Virginia Income Tax	9	N	90	9	71, 24	
684	Sch OSC - Form 4 (no barcode)	Page 1	Line 08	Income Percentage	5	N	91	5	71, 26	
685	Sch OSC - Form 4 (no barcode)	Page 1	Line 09	Virginia Income Tax multiplied by Income Percentage	9	N	92	9	71, 28	
686	Sch OSC - Form 4 (no barcode)	Page 1	Line 10	Credit Allowed	9	N	93	9	71, 30	
687	Sch OSC - Form 4 (no barcode)	Page 1	Line 11	Filing status claimed on other state's return	1	N	94	1	41, 36	
688	Sch OSC - Form 4 (no barcode)	Page 1	Line 12	Person claiming the credit	1	N	N/A	N/A	41, 38	1 = You; 2 = Spouse; 3 = Joint
689	Sch OSC - Form 4 (no barcode)	Page 1	Line 13	Qualifying taxable income	9	N	95	9	33, 41	
690	Sch OSC - Form 4 (no barcode)	Page 1	Line 14	Virginia taxable income	9	N	96	9	33, 43	
691	Sch OSC - Form 4 (no barcode)	Page 1	Line 15	Qualifying tax owed to other state	9	N	97	9	33, 45	
692	Sch OSC - Form 4 (no barcode)	Page 1	Line 16	Name of State	2	A	98	2	74, 37	
693	Sch OSC - Form 4 (no barcode)	Page 1	Line 17	Virginia Income Tax	9	N	99	9	71, 39	
694	Sch OSC - Form 4 (no barcode)	Page 1	Line 18	Income Percentage	5	N	100	5	71, 41	
695	Sch OSC - Form 4 (no barcode)	Page 1	Line 19	Virginia Income Tax multiplied by Income Percentage	9	N	101	9	71, 43	
696	Sch OSC - Form 4 (no barcode)	Page 1	Line 20	Credit Allowed	9	N	102	9	71, 45	
697	Sch OSC - Form 4 (no barcode)	Page 1	Line 21	Filing status claimed on other state's return	1	N	103	1	41, 51	
698	Sch OSC - Form 4 (no barcode)	Page 1	Line 22	Person claiming the credit	1	N	N/A	N/A	41, 53	1 = You; 2 = Spouse; 3 = Joint

Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
699	Sch OSC - Form 4 (no barcode)	Page 1	Line 23	Qualifying taxable income	9	N	104	9	33, 55	
700	Sch OSC - Form 4 (no barcode)	Page 1	Line 24	Virginia taxable income	9	N	105	9	33, 57	
701	Sch OSC - Form 4 (no barcode)	Page 1	Line 25	Qualifying tax owed to other state	9	N	106	9	33, 59	
702	Sch OSC - Form 4 (no barcode)	Page 1	Line 26	Name of State	2	A	107	2	74, 50	
703	Sch OSC - Form 4 (no barcode)	Page 1	Line 27	Virginia Income Tax	9	N	108	9	71, 53	
704	Sch OSC - Form 4 (no barcode)	Page 1	Line 28	Income Percentage	5	N	109	5	71, 55	
705	Sch OSC - Form 4 (no barcode)	Page 1	Line 29	Virginia Income Tax multiplied by Income Percentage	9	N	110	9	71, 57	
706	Sch OSC - Form 4 (no barcode)	Page 1	Line 30	Credit Allowed	9	N	111	9	71, 59	
707	Sch OSC - Form 4 (no barcode)	Page 1	Line 31	Total Credit	9	N	N/A	N/A	71, 62	
708	Sch OSC - Form 5 (no barcode)	Page 1	Top Left	First name of primary taxpayer	12	A	N/A	N/A	6, 12	1 space may separate 2 names; do not use hyphens, pound signs, apostrophes, commas, or periods
709	Sch OSC - Form 5 (no barcode)	Page 1	Top Left	Middle initial of primary taxpayer	1	A	N/A	N/A	19, 12	
710	Sch OSC - Form 5 (no barcode)	Page 1	Top Left	Last name of primary taxpayer	15	A	N/A	N/A	21, 12	No spaces allowed; do not use hyphens, pound signs, apostrophes, commas, or periods
711	Sch OSC - Form 5 (no barcode)	Page 1	Top Left	Suffix for primary taxpayer	3	V	N/A	N/A	38, 12	Do not use hyphens, pound signs, apostrophes, commas, or periods
712	Sch OSC - Form 5 (no barcode)	Page 1	Top Left	Primary Social Security Number	9	N	N/A	N/A	6, 14	
713	Sch OSC - Form 5 (no barcode)	Page 1	Top Left	Claiming border state	1	N	N/A	N/A	41, 20	
714	Sch OSC - Form 5 (no barcode)	Page 1	Line 01	Filing status claimed on other state's return	1	N	112	1	41, 22	
715	Sch OSC - Form	Page 1	Line 02	Person claiming the credit	1	N	N/A	N/A	41, 24	1 = You; 2 = Spouse; 3 = Joint

Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
	5(no barcode)									
716	Sch OSC - Form 5 (no barcode)	Page 1	Line 03	Qualifying taxable income	9	N	113	9	33, 26	
717	Sch OSC - Form 5 (no barcode)	Page 1	Line 04	Virginia taxable income	9	N	114	9	33, 28	
718	Sch OSC - Form 5 (no barcode)	Page 1	Line 05	Qualifying tax owed to other state	9	N	115	9	33, 30	
718	Sch OSC - Form 5 (no barcode)	Page 1	Line 06	Name of State	2	A	116	2	74, 22	
719	Sch OSC - Form 5 (no barcode)	Page 1	Line 07	Virginia Income Tax	9	N	117	9	71, 24	
721	Sch OSC - Form 5 (no barcode)	Page 1	Line 08	Income Percentage	5	N	118	5	71, 26	
722	Sch OSC - Form 5 (no barcode)	Page 1	Line 09	Virginia Income Tax multiplied by Income Percentage	9	N	119	9	71, 28	
723	Sch OSC - Form 5 (no barcode)	Page 1	Line 10	Credit Allowed	9	N	120	9	71, 30	
724	Sch OSC - Form 5 (no barcode)	Page 1	Line 11	Filing status claimed on other state's return	1	N	121	1	41, 36	
725	Sch OSC - Form 5 (no barcode)	Page 1	Line 12	Person claiming the credit	1	N	N/A	N/A	41, 38	1 = You; 2 = Spouse; 3 = Joint
726	Sch OSC - Form 5 (no barcode)	Page 1	Line 13	Qualifying taxable income	9	N	122	9	33, 41	
727	Sch OSC - Form 5 (no barcode)	Page 1	Line 14	Virginia taxable income	9	N	123	9	33, 43	
728	Sch OSC - Form 5 (no barcode)	Page 1	Line 15	Qualifying tax owed to other state	9	N	124	9	33, 45	
729	Sch OSC - Form 5 (no barcode)	Page 1	Line 16	Name of State	2	A	125	2	74, 37	
730	Sch OSC - Form 5 (no barcode)	Page 1	Line 17	Virginia Income Tax	9	N	126	9	71, 39	
731	Sch OSC - Form 5 (no barcode)	Page 1	Line 18	Income Percentage	5	N	127	5	71, 41	

Ref. No.	Source Form	Page	Location	Description	Length	Format	2008 2D Barcode Position	Barcode Length	Grid Location	Comments
732	Sch OSC - Form 5 (no barcode)	Page 1	Line 19	Virginia Income Tax multiplied by Income Percentage	9	N	128	9	71, 43	
733	Sch OSC - Form 5 (no barcode)	Page 1	Line 20	Credit Allowed	9	N	129	9	71, 45	
734	Sch OSC - Form 5 (no barcode)	Page 1	Line 21	Filing status claimed on other state's return	1	N	130	1	41, 51	
735	Sch OSC - Form 5 (no barcode)	Page 1	Line 22	Person claiming the credit	1	N	N/A	N/A	41, 53	1 = You; 2 = Spouse; 3 = Joint
736	Sch OSC - Form 5 (no barcode)	Page 1	Line 23	Qualifying taxable income on which other state's tax is based	9	N	131	9	33, 55	
737	Sch OSC - Form 5 (no barcode)	Page 1	Line 24	Virginia taxable income	9	N	132	9	33, 57	
738	Sch OSC - Form 5 (no barcode)	Page 1	Line 25	Qualifying tax liability owed to other state	9	N	133	9	33, 59	
739	Sch OSC - Form 5 (no barcode)	Page 1	Line 26	Name of State	2	A	134	2	74, 50	
740	Sch OSC - Form 5 (no barcode)	Page 1	Line 27	Virginia Income Tax	9	N	135	9	71, 53	
741	Sch OSC - Form 5 (no barcode)	Page 1	Line 28	Income Percentage	5	N	136	5	71, 55	
742	Sch OSC - Form 5 (no barcode)	Page 1	Line 29	Virginia Income Tax multiplied by Income Percentage	9	N	137	9	71, 57	
743	Sch OSC - Form 5 (no barcode)	Page 1	Line 30	Credit Allowed	9	N	138	9	71, 59	
744	Sch OSC - Form 5 (no barcode)	Page 1	Line 31	Total Credit	9	N	N/A	N/A	71, 62	
745	N/A	N/A	N/A	Barcode 3 Trailer (Last 2D Barcode field)	5	N/A	139	5	N/A	



## 1D BARCODE (APPENDIX B)

Barcode scheme:

- State ID - 2 characters (VA)
- Form ID - 4 characters
- Page Number - 1 character
- Tax Year - 2 characters
- Software Developer ID - 3 characters (last 3 digits of company ID)

Form ID Code	Page Number	Form
CORP	1	500
CORP	2	
CPSA	1	Sch A 500
0IAB	1	Sch 500AB
0IAB	2	
500C	1	500C
500C	2	
500MT	1	ECMT
500EC	1	ECOP
CPCR	1	500CR
CPCR	2	
CPCR	3	
CPCR	4	
ELMT	1	500-EL
NOLD	1	500NOLD
500T	1	500T
SFED	1	Sch FED (CORP)
0PTE	1	502
0PTE	2	
502A	1	502A
0VK1	1	502VK1
0VK1	2	
B301	1	301B
C301	1	301C
I301	1	301I
0304	1	304
304A	1	304A
304B	1	304B
0305	1	305
305A	1	305A
305B	1	305B
0306	1	306
306A	1	306A

Form ID Code	Page Number	Form
STDK	1	404
AST3	1	AST3
FT02	1	FT102
FT2A	1	FT102A
ST06	1	ST6
ST6B	1	ST6B
ST80	1	ST8
ST9	1	ST9
ST9B	1	ST9B
VM02	1	VM2
VM2B	1	VM2B
0760	1	760
0760	2	
760C	1	760C
760C	2	
760F	1	760F
763S	1	763S
0765	1	765
0765	2	
765L	1	Sch L 765
0ADJ	1	Sch ADJ
SCCR	1	Sch CR
SCCR	2	
SCCR	3	
SCCR	4	
SCCR	5	
SCCR	6	instructions
0OSC	1	Sch OSC
0OSC	1	
0FED	1	Sch FED
ET80	1	EST80
0760	1	760/CG
0760	2	

**1D BARCODE APPENDIX B (CONTINUED)**

---

Form ID Code	Page Number	Form
306B	1	306B
306C	1	306C
307A	1	307A
0LPC	1	LPC
0LPC	2	
0LPC	3	
0PTC	1	PTE
1034	1	1043
1034	2	
760P	1	760PY
760P	2	
0NPY	1	Sch NPY
0NOY	2	

Form ID Code	Page Number	Form
SINC	1	Sch INC
1035	1	1035
SCAC	1	500AC
500J	1	Sch 500ADJ
500J	2	
502J	1	Sch 502ADJ
502J	2	
0763	1	763
0763	2	
0770	1	770
0770	2	
0770	3	

Rev. 08/08

Example: Assuming Virginia's vendor ID is 0999, the bar code for the tax year 2008 Form 760 would translate as follows: V A 0 7 6 0 1 0 8 9 9 9

## ANCHORS (APPENDIX C)

---

Certain forms are required to have page anchors. The anchors must be placed in accordance with exact positioning requirements for that form. Page anchors have two, 2-point rules that measure  $\frac{2}{10}$  of an inch horizontally and  $\frac{1}{6}$  of an inch vertically.

The corner of the anchor should be in the corner of the grid referenced in the table that follows. For example, the anchors for page 1 of Form 760CG appear as follows:

	Column 21			Column 79	
					Row 15
Row 29					

  

Row 43					
	Column 21				

  

					Row 57
	Column 62				

## FORM ANCHORS

---

### Form 760CG

#### Page 1

- Top left anchor - Column 21, Row 29
- Top right anchor - Column 78, Row 15
- Bottom left anchor - Column 21, Row 43
- Bottom right anchor - Column 62, Row 57

#### Page 2

- Top left anchor - Column 37, Row 13
- Top right anchor - Column 68, Row 13
- Bottom left anchor - Column 10, Row 54
- Bottom right anchor - Column 64, Row 40

### Schedule ADJ/CG

#### Page 1

- Top left anchor - Column 32, Row 12
- Top right anchor - Column 73, Row 22
- Bottom left anchor - Column 49, Row 60
- Bottom right anchor - Column 75, Row 60

### Schedule CR

#### Page 1

- Top left anchor - Column 58, Row 9
- Top right anchor - Column 80, Row 9
- Bottom left anchor - Column 58, Row 58
- Bottom right anchor - Column 80, Row 58

#### Page 2

- Top left anchor - Column 58, Row 9
- Top right anchor - Column 80, Row 9
- Bottom left anchor - Column 58, Row 57
- Bottom right anchor - Column 77, Row 57

#### Page 3

- Top left anchor - Column 58, Row 10
- Top right anchor - Column 80, Row 10
- Bottom left anchor - Column 58, Row 58
- Bottom right anchor - Column 80, Row 58

#### Page 4

- Top left anchor - Column 59, Row 20
- Top right anchor - Column 80, Row 20
- Bottom left anchor - Column 59, Row 54
- Bottom right anchor - Column 80, Row 54

## FORM ANCHORS (CONTINUED)

---

### Schedule CR (continue)

#### Page 5

- Top left anchor - Column 59, Row 12
- Top right anchor - Column 79, Row 12
- Bottom left anchor - Column 64 Row 55
- Bottom right anchor - Column 80, Row 58

### Schedule INC/CG

#### Page 1

- Top left anchor - Column 46, Row 9
- Top right anchor - Column 75, Row 9
- Bottom left anchor - Column 29, Row 54
- Bottom right anchor - Column 75, Row 54

### Schedule FED

#### Page 1

- Top left anchor - Column 15, Row 11
- Top right anchor - Column 76, Row 11
- Bottom left anchor - Column 27, Row 48
- Bottom right anchor - Column 76, Row 48

### Schedule OSC

#### Page 1

- Top left anchor - Column 30, Row 16
- Top right anchor - Column 77, Row 16
- Bottom left anchor - Column 28, Row 48
- Bottom right anchor - Column 77, Row 48

#### Page 2

- Top left anchor - Column 30, Row 16
- Top right anchor - Column 77, Row 16
- Bottom left anchor - Column 28, Row 48
- Bottom right anchor - Column 77, Row 48

## FORM ANCHORS (CONTINUED)

---

### Box Anchors

Box anchors have been added to the forms. These anchors provide a secondary “line up” option for the automated scanning equipment. The location of these box anchors is provided below.

Page	Grid Location (of top left corner)	
	Horizontal	Vertical
760CG, page 1	6	7
760CG, page 2 Sch ADJ/CG Sch OSC/CG Sch FED Sch CR, page 1 Sch CR, page 2 Sch CR, page 3 Sch CR, page 4 Sch CR, page 5 Sch INC/CG	41	4

# LOCALITY CODES - FIPS CODES FOR LOCALITY CODE BOXES (APPENDIX D)

Use the codes below for 760CG, 760PY, 763, 760ES and 760E

## County Codes

COUNTY	CODE	COUNTY	COD E	COUNTY	CODE
ACCOMACK	001	FRANKLIN	067	NOTTOWAY	135
ALBEMARLE	003	FREDERICK	069	ORANGE	137
ALLEGHANY	005	GILES	071	PAGE	139
AMELIA	007	GLOUCESTER	073	PATRICK	141
AMHERST	009	GOOCHLAND	075	PITTSYLVANIA	143
APPOMATTOX	011	GRAYSON	077	POWHATAN	145
ARLINGTON	013	GREENE	079	PRINCE EDWARD	147
AUGUSTA	015	GREENSVILLE	081	PRINCE GEORGE	149
BATH	017	HALIFAX	083	PRINCE WILLIAM	153
BEDFORD	019	HANOVER	085	PULASKI	155
BLAND	021	HENRICO	087	RAPPAHANNOCK	157
BOTETOURT	023	HENRY	089	RICHMOND	159
BRUNSWICK	025	HIGHLAND	091	ROANOKE	161
BUCHANAN	027	ISLE OF WIGHT	093	ROCKBRIDGE	163
BUCKINGHAM	029	JAMES CITY	095	ROCKINGHAM	165
CAMPBELL	031	KING AND QUEEN	097	RUSSELL	167
CAROLINE	033	KING GEORGE	099	SCOTT	169
CARROLL	035	KING WILLIAM	101	SHENANDOAH	171
CHARLES CITY	036	LANCASTER	103	SMYTH	173
CHARLOTTE	037	LEE	105	SOUTHAMPTON	175
CHESTERFIELD	041	LOUDOUN	107	SPOTSYLVANIA	177
CLARKE	043	LOUISA	109	STAFFORD	179
CRAIG	045	LUNENBURG	111	SURRY	181
CULPEPER	047	MADISON	113	SUSSEX	183
CUMBERLAND	049	MATHEWS	115	TAZEWELL	185
DICKENSON	051	MECKLENBURG	117	WARREN	187
DINWIDDIE	053	MIDDLESEX	119	WASHINGTON	191
ESSEX	057	MONTGOMERY	121	WESTMORELAND	193
FAIRFAX	059	NELSON	125	WISE	195
FAUQUIER	061	NEW KENT	127	WYTHE	197
FLOYD	063	NORTHAMPTON	131	YORK	199
FLUVANNA	065	NORTHUMBERLAND	133	UNASSIGNED	300

## LOCALITY CODES - FIPS CODES FOR LOCALITY CODE BOXES APPENDIX D (CONTINUED)

---

### City Codes

CITY	CODE		CITY	CODE		CITY	CODE
ALEXANDRIA	510		FREDERICKSBURG	630		PETERSBURG	730
BEDFORD	515		GALAX	640		POQUOSON	735
BRISTOL	520		HAMPTON	650		PORTSMOUTH	740
BUENA VISTA	530		HARRISONBURG	660		RADFORD	750
CHARLOTTESVILLE	540		HOPEWELL	670		RICHMOND	760
CHESAPEAKE	550		LEXINGTON	678		ROANOKE	770
COLONIAL HEIGHTS	570		LYNCHBURG	680		SALEM	775
COVINGTON	580		MANASSAS	683		STAUNTON	790
DANVILLE	590		MANASSAS PARK	685		SUFFOLK	800
EMPORIA	595		MARTINSVILLE	690		VIRGINIA BEACH	810
FAIRFAX	600		NEWPORT NEWS	700		WAYNESBORO	820
FALLS CHURCH	610		NORFOLK	710		WILLIAMSBURG	830
FRANKLIN	620		NORTON	720		WINCHESTER	840

Rev. 9/07



**Form 760CG Addition Codes**

<b>Code</b>	<b>Description of Additions</b>
00	If there are more than 2 additions, enter Code "00" and the total amount of Other Additions on line 2b - attach an explanation for each addition.
10	Interest of Federally Exempt U.S. obligations - The amount of interest or dividends exempt from federal income tax, but taxable in Virginia.
11	Accumulation Distribution Income - The taxable income used to compute the partial tax on an accumulated distribution as reported on federal Form 4970.
12	Lump-sum distribution income - The amount received from a lump-sum distribution from a qualified retirement plan if a six-year or ten-year averaging method was used for taxing the distribution.
99	Other additions - The amount of any other income not included in federal adjusted gross income, which is taxable in Virginia - attach an explanation of the addition.

**Form 760CG Other Subtraction Codes**

<b>Code</b>	<b>Description of Other Subtractions</b>
00	If there are more than 3 subtractions, enter Code "00" and the total amount of Other Subtractions on line 6b - attach an explanation for each subtraction.
20	Income from Virginia Obligations - The amount of income from Virginia obligations that you included in your federal adjusted gross income.
21	Federal Work Opportunity Tax Credit wages - The amount of wages or salaries eligible for the federal work opportunity tax credit that was included in federal adjusted gross income. Do not enter the federal credit amount.
22	Tier 2 and other Railroad Retirement and Railroad Unemployment Benefits - The amount of Tier 2 vested dual benefits and other Railroad Retirement Act benefits and Railroad Unemployment Insurance Act benefits included in federal adjusted gross income and reported on the federal return as a taxable pension or annuity.
24	Virginia Lottery Prizes - The sum of all prizes under \$600 awarded by the Virginia Lottery Department to the extent they were included in federal adjusted gross income.
28	Virginia National Guard Income - The amount of wages or salaries for active and inactive service in the National Guard of the Commonwealth of Virginia for persons of rank O3 and below included in federal adjusted gross income. This amount cannot exceed the amount of income received for 39 days, or \$3,000.00, whichever is less. Reminder: This subtraction does not apply to members of the active or reserve units of the Army, Navy, Air Force or Marines, or the National Guard of other states or the District of Columbia.
29	Joint Endeavor Combat Pay - The amount of combat pay for service in support of Operation Joint Endeavor, that was included in federal adjusted gross income.
30	Military pay and allowances attributable to active duty service in a combat zone or a qualified hazardous duty area - Any military pay and allowances earned while serving by the order of the President of the United States with the consent of Congress in a combat zone or qualified hazardous duty area treated as a combat zone for federal tax purposes pursuant to Section 112 of the Internal Revenue Code that has not been otherwise subtracted, deducted, or exempted from federal adjusted gross income.
31	Retirement Plan Income previously taxed by another state - The amount of retirement income received on which the contributions were taxed in another state, but were deductible from federal adjusted gross income during the same period. The total amount of this subtraction cannot exceed the amount of the contributions previously taxed by another state.
34	Virginia College Savings Plan Income Distribution or Refund - The amount of any income included in federal adjusted gross income that is attributable to a distribution of benefits or a refund from the Virginia College Savings Plan (previously called the Virginia Higher Education Tuition Trust Fund), in the event of a beneficiary's death, disability or receipt of scholarship.
37	Unemployment Compensation Benefits - The amount of unemployment compensation benefits received during the taxable year.

**FORM 760CG ADDITION AND SUBTRACTION CODES APPENDIX E (CONTINUED)****Form 760CG Other Subtraction Codes (continue)**

<b>Code</b>	<b>Description of Other Subtractions</b>
39	Federal and State Employees - Any individual who qualifies as a federal or state employee earning \$15,000 or less in annual salary from a state or federal job can subtract up to \$15,000 of the salary from that job. If both spouses on a joint return qualify, each spouse may claim the subtraction. The subtraction cannot exceed the actual salary received.
40	Income Received by Holocaust Victims - Subtract any income from the return or replacement of assets stolen as a result of: Nazi persecution Individual being forced into labor against his or her will Transactions with or actions of the Nazi regime Treatment of refugees fleeing Nazi persecution <u>Holding of such assets by entities or persons in the Swiss confederation</u>
41	Payments Made Under the Tobacco Settlement - The amount of payments received under the Tobacco Master Settlement Agreement, the National Tobacco Grower Settlement Trust and the Tobacco Loss Assistance Program.
42	Gain on the Sale of Land for Open Space Use - The amount of any gain on the sale of land or easement to an organization that dedicates the land for open-space use.
44	Medal of Honor recipients - Enter the amount received as military retirement income by an individual awarded the Medal of Honor.
45	Avian Influenza an individual Income tax subtraction is available for indemnification payments received by qualified contract poultry growers and table egg producers as a result of the depopulation of poultry flocks because of avian influenza in 2002. Indemnification payments made to owners of poultry who contract with poultry growers do not qualify for this subtraction.
46	Military Death Gratuity Payments - Enter the amount of military death gratuity payments made after September 11, 2001 to survivors of military personnel who are killed in the line of duty. This subtraction amount must be reduced by the amount that is allowed as an exclusion from federal gross on his federal income tax return.
47	Peanut Quota Buyout - Allows a subtraction from taxable income for individuals and corporations who receive payments in accordance with the Peanut Quota Buyout Program of the Farm Security and Rural Investment Act of 2002. If the taxpayer chose to accept payment in installments, the gain from the current year installment may be subtracted. However, if the taxpayer previously opted to receive a single payment, 20% of the gain recognized in the year that the payment was received may be subtracted for this year and for each succeeding taxable year until 100% has been subtracted.
49	Certain Death Benefit Payments - Allows a beneficiary taxpayer to subtract the death benefit payments received from an annuity contract that are subject to federal income taxation, for taxable years beginning on or after January 1, 2007.
99	Other Subtractions. Attach explanation for other subtractions.

**Form 760CG Deduction Codes**

<b>Code</b>	<b>Description of Other Deductions</b>
000	If there are more than 3 deductions, enter Code "00" and the total amount of Other Deductions on line 8c. Attach an explanation for each deduction.
101	Child and Dependent Care Expenses - You may claim this deduction on your Virginia return only if you were eligible to claim a credit for child and dependent care expenses on your federal return. Enter the amount on which the federal credit for child and dependent care is based. (This is the amount on federal Form 2441 or Schedule 2 of Form 1040A that is multiplied by the decimal amount - up to \$3,000 for one dependent and \$6,000 for 2 or more.). <b>DO NOT ENTER THE FEDERAL CREDIT AMOUNT.</b>
102	Foster Care Deduction - Foster parents may claim a deduction of \$1,000 for each child residing in their home under permanent foster care, as defined in the Code of Virginia, providing they claim the foster child as a dependent on their federal and Virginia income tax returns.
103	Bone Marrow Screening Fee - Enter the amount of the fee paid for an initial screening to become a possible bone marrow donor, provided you were not reimbursed for the fee and could not claim a deduction for the fee on your federal return.
104	Virginia College Savings Plan Prepaid Tuition Contract Payments and Savings Account Contributions - If you are under age 70, enter the lesser of \$2,000 or the amount paid during the taxable year for each prepaid tuition contract or a savings trust account entered into with The Virginia College Savings Plan (previously called the Virginia Higher Education Tuition Trust Fund). If you paid more than \$2,000 per contract or account during the year, you may carry forward any undeducted amounts until the purchase price has been fully deducted. If you are age 70 or older, you may deduct the entire amount paid to The Virginia College Savings Plan during the year.
105	Continuing Teacher Education - A licensed primary or secondary school teacher may enter a deduction equal to twenty percent of unreimbursed tuition costs incurred to attend continuing teacher education courses that are required as a condition of employment, provided these expenses could not be deducted from federal adjusted gross income.
106	Long-Term Health Care Premiums - Enter the amount of premiums paid for long-term health care insurance, provided they were not actually included as a deduction on Schedule A of your federal income tax return. In addition, the premiums may not have been used as the basis of the Virginia Long-Term Care Insurance Credit, although the taxpayer may be able to claim both the Credit and the Virginia deduction in the same year.
107	Virginia Public School Construction Grants Program and Fund - Enter the amount of total contributions to the Virginia Public School Construction Grants Program and Fund, provided you have not claimed a deduction for this amount on your federal income tax return.
108	Tobacco Quota Buyout - Allows a deduction from taxable income for payments received in the preceding year in accordance with the Tobacco Quota Buyout Program of the American Jobs Creation Act of 2004 to the extent included in federal adjusted gross income. For example, on your 2008 Virginia return you may deduct the portion of such payments received in 2007 that is included in your 2007 federal adjusted gross income; while payments received in 2008 may generate a deduction on your 2009 Virginia return. Individuals cannot claim a deduction for a payment that has been, or will be, deducted by a corporation unless the deduction is shown on a schedule VK-1 you received from an S Corporation. If you chose to accept payment in installments, the gain from the installment received in the preceding year may be deducted. If, however, you opted to receive a single payment, 10% of the gain recognized for federal purposes in the year that the payment was received may be deducted in the following year and in each of the nine succeeding taxable years.
109	Sales Tax Paid on Certain Energy Efficient Equipment or Appliances - Allows an income tax deduction for 20% of the sales tax paid on certain energy efficient equipment or appliances, up to \$500 per year. If filing a joint return you may deduct up to \$1,000.
110	Organ and Tissue Donor Expenses - Allows a deduction for unreimbursed expenses that are paid by a living organ and tissue donor that have not been taken as a medical deduction on the taxpayer's federal income tax return. The amount of the deduction is the lesser of \$5,000 or the actual amount paid by the taxpayer. If filing a joint return, the deduction is limited to \$10,000 or the actual amount paid.
111	Charitable Mileage - Enter the difference between 18 cents per mile and the charitable mileage deduction per mile allowed on federal Schedule A. If you used actual expenses for the charitable mileage deduction, and those expenses were less than 18 cents per mile, then you may use the difference between actual expenses and 18 cents per mile.
112	Bank Franchise Subchapter S Corporation - Certain shareholders of small businesses may be able to deduct the gain or add the loss of the S Corporation. The adjustment must be the net of any gains and losses.
199	Other - Attach an explanation for other deductions.

**CONTRIBUTION CODES****(APPENDIX G)**

If donating to more than 2 qualifying organizations, enter the code “00” in the first box and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization.

**Form 760CG Contribution Codes**

<b>Code</b>	<b>Description of Contribution</b>
60	Virginia Nongame & Endangered Wildlife Program - Provides for research, management, and conservation of nongame wildlife species and habitats.
61 or 62	Political Party - Each taxpayer may contribute up to \$25 to one of the following qualified parties: Democratic Party (code 61) or Republican Party (code 62).
63	U.S. Olympic Committee - Assists United States athletes in receiving the training and support needed to compete in the Olympic and Paralympic Games.
64	Virginia Housing Program - Provides support to locally based organizations helping to meet the housing needs of low-income elderly, the mentally or physically disabled, and the homeless in need of emergency, transitional or permanent housing.
65	Elderly and Disabled Transportation Fund - Provides transportation to jobs, medical care and other services for elderly or disabled Virginians who cannot drive or use public transportation.
66	Community Policing Fund - Supports projects and services between law enforcement agencies and their communities that work to build local partnerships and encourage problem-solving relationships.
67	Virginia Arts Foundation - Supports local artists, arts groups, and schools in every city and county in Virginia.
68	Open Space Recreation and Conservation Fund - These funds are used by the Virginia Department of Conservation and Recreation to acquire land for recreational purposes and preserve natural areas; to develop, maintain and improve state parks and state park facilities and to provide matching recreational grants to localities.
71	Chesapeake Bay Restoration Fund * - Supports the cleanup of the Chesapeake Bay and its tributaries.
72	Family and Children's Trust Fund * - Family and Children's Trust Fund Contributions support family violence treatment and prevention of child and elder abuse/neglect, domestic violence, dating violence and suicide prevention in local communities and through statewide public awareness and education activities.
73	Virginia's State Forests Fund * - State Forests are managed to sustain multiple natural resources and values [benefits]. Conservation practices protect wetlands, enhance critical wildlife habitat and preserve unique natural areas for biodiversity and provide long-term applied research for restoration and reforestation of native species. Demonstration areas provide private forest landowners with practical, effective solutions to resource management challenges. Recreation opportunities and conservation educational programs are available statewide in all seasons to any age or experience level.
74	Virginia's Uninsured Medical Catastrophe Fund * - Assists with medical expenses of Virginia residents who face a life-threatening medical catastrophe.
76	Historic Resources Fund - Supports preservation of historic landmarks and historic preservation projects.
78	Children of America Finding Hope Inc - Uses proven strategies and programs to meet emotional and physical needs of children who are disadvantaged, runaways, in crisis, and delinquent by providing hope in a tangible form regardless of religion, race, gender, or socioeconomic status.
81	Home Energy Assistance * - Supports the provision of heating, cooling, energy crisis assistance and weatherization services for low income families.
82	VA War Memorial Foundation & National D-Day Memorial Foundation - Contributions will be equally divided between these two organizations. Below is a description of the organizations: Virginia War Memorial Foundation Preserves history, honors Virginia veterans, and instills patriotism in this and future generations through statewide educational programs. National D-Day Memorial Foundation Exists to honor the valor, fidelity, and sacrifice of the Allied Forces on D-Day, June 6, 1944. It also exists to educate – ensuring that the D-Day legacy remains clear, meaningful, and accessible to present and future generations.
84	Virginia Federation of Humane Societies - Committed to promoting and improving the welfare of animals in Virginia through counsel, support, and education, and Spay Virginia, a project addressing the overpopulation of companion animals through the development of resources for pet owners with limited income.
85	Tuition Assistance Grant Fund - State Council of Higher Education for Virginia (SCHEV) Administers the Tuition Assistance Grant (TAG) Program available to Virginia residents enrolled full time in one of 31 Virginia private, non-profit colleges or universities. Contributions support choice and affordability for eligible undergraduate or graduate degree-seeking students enrolled in participating TAG institutions. Students apply at the college financial aid office or visit <a href="http://www.exploreviriniacolleges.com">www.exploreviriniacolleges.com</a> for details. For more information about SCHEV, please visit <a href="http://www.schev.edu">www.schev.edu</a> .
86	Spay and Neuter Fund - Contributions will be used by localities to provide low-cost spay and neuter surgeries through direct provision or contract; or each locality may make the funds available to any private, nonprofit sterilization program for dogs and cats in the locality.

**Form 760CG Contribution Codes**

<b>Code</b>	<b>Description of Contribution</b>
88	Cancer Centers in the Commonwealth - Your gift will help the UVA Cancer Center and VCU Massey Cancer Center developing innovative ways to detect, diagnose, treat, and prevent cancer and make the latest treatment options available for patients.
89	Brown v. Board of Education Scholarship Program - Provides scholarships to assist eligible persons denied a public education in Charlottesville, Norfolk, Prince Edward County, and Warren County during Massive Resistance between 1954 and 1964, when public schools in these jurisdictions were closed to avoid desegregation.
90	Martin Luther King, Jr. Living History and Public Policy Center - Continues the work and perpetuates the legacy of Dr. King through a "virtual center."
91	Virginia Caregivers Grant Fund - The Virginia Caregivers Grant Program awards an annual grant up to \$500 for caregivers who provide care for a person with a mental or physical impairment. Both the caregiver and the person receiving care must meet certain eligibility requirements.
92	Virginia Military Family Relief Fund * - ( <b>MFRRF</b> ) This is a quick response <b>grant</b> program to assist military and family members of the Virginia National Guard and the United States Reserve Components who are residents of Virginia, and, who are called to active duty for periods in excess of 90 days in support of Operation Enduring Freedom and Operation Iraqi Freedom and up to 180 days after their return.

\* Denotes that contributions can be made with refund or tax due returns. All other contribution must be from refund returns only.

**PUBLIC SCHOOL FOUNDATIONS ELIGIBLE FOR CONTRIBUTIONS****(APPENDIX H)**

---

If donating to more than 2 school foundations, enter “999999” and the total amount donated to school foundations on 25c. Attach a schedule showing the amount donated to each foundation.

<b>Foundation Code</b>	<b>Foundation Name</b>
009001	Amherst County Public Schools Education Foundation
015001	Augusta County Public Schools Endowment Fund
019001	Bedford Area Education Foundation (County)
530001	Blues Education Foundation, Inc. Buena Vista City Public Schools
023001	Botetourt County Public Schools Education Foundation, Inc
025001	Brunswick Education Foundation, Inc. (County)
027001	Buchanan County Public School Education Foundation
036001	Charles City Educational Foundation, Inc.
003001	Charlottesville-Albemarle Public Education Fund, Inc.
550002	Chesapeake Public Schools-Educational Foundation
550001	Chesapeake Public Schools-The W. Randolph Nichols Scholarship Foundation
041001	Chesterfield Public Education Foundation
043001	Clarke County Education Foundation
193001	Colonial Beach Education Foundation, Inc.
047001	Culpeper Schools Foundation (County)
590001	Danville Public Schools Education Foundation, Inc. (City)
093001	Education Foundation for Isle of Wight County Public Schools
057001	Essex First Education Foundation (County)
059001	Fairfax Education Foundation
610001	Falls Church Education Foundation (City)
065001	Fluvanna Education Foundation, Inc. (County)
620001	Franklin City Educational Foundation, Inc.
069001	Frederick County Educational Foundation
119001	Friends of Middlesex County Public Schools
071001	Giles County Partnership for Excellence Foundation
073001	Gloucester County Public Schools Educational Foundation, Inc.
081001	Greensville County Education Foundation
083001	Hailfax County Public Schools Education Foundation
650001	Hampton Education Foundation (City)
085001	Hanover Education Foundation (County)
660001	Harrisonburg Education Foundation, City
157001	Headwater, Rappahannock Co. Public Education Foundation, Inc.

---

**PUBLIC SCHOOL FOUNDATIONS ELIGIBLE FOR CONTRIBUTIONS      APPENDIX H (CONTINUED)**

---

<b>Foundation Code</b>	<b>Foundation Name</b>
087001	Henrico Education Foundation, Inc. (County)
670001	Hopewell Public School Foundation
678001	Lexington City School Fund of Rockbridge Area Community Foundation (RACF)
101001	King William Public Schools Education Foundation, Inc.
103001	Lancaster Country Virginia Education Foundation, Inc.
680001	Lynchburg City Schools' Education Foundation
683001	Manassas City Public Schools Education Foundation
685001	Manassas Park Education Foundation (City)
121001	Montgomery County Education Foundation
171002	Moore Educational Trust
127001	New Kent Educational Foundation (County)
700001	Newport News Educational Foundation (City)
710002	Norfolk Educational Foundation
710001	Norfolk Public Schools-The Maury Foundation (City)
137001	Orange County Educational Foundation
139001	Page County Public Education Foundation
730001	Petersburg Public Education Foundation
143001	Pittsylvania Vocational Education Foundation, Inc. (County)
735001	Poquoson Education Foundation (City)
740001	Portsmouth Schools Foundation (City)
147001	Prince Edward Public Schools Endowment, Inc.
149001	Prince George Alliance for Education Foundation, Inc. (County)
153001	Prince William County Public Schools Education Foundation, Inc.
750001	Radford High School Foundation, Inc, (City)
760001	Richmond Public Schools Education Foundation, Inc. (City)
770001	Roanoke City Public Schools Education Foundation, Inc.
161001	Roanoke County Schools Education Foundation, Inc.
165001	Rockingham Education Foundation, Inc. (County)
167001	Russell County Public Schools Foundation for Scholarships
169002	Scott County Foundation for Excellence in Education
171001	Shenandoah Community Foundation
173001	Smyth County Education Foundation
169001	Southwest Virginia Public Education Foundation

---

**PUBLIC SCHOOL FOUNDATIONS ELIGIBLE FOR CONTRIBUTIONS      APPENDIX H (CONTINUED)**

---

<b>Foundation Code</b>	<b>Foundation Name</b>
177001	Spotsylvania Education Foundation
790001	Staunton City Schools Educational Endowment Fund
790001	Staunton City Schools Educational Endowment Fund
810001	Virginia Beach Public Schools Education Foundation (City)
187001	Warren County Education Endowment, Inc.
191002	Washington County Schools Foundation
193002	Westmoreland County Public Schools Education Foundation
840001	Winchester Education Foundation (City)
195001	Wise County Schools Educational Foundation, Inc.
197001	Wythe County Public Schools Foundation for Excellence, Inc.
199001	York Foundation for Public Education, Inc. (County)

Rev. 7/08

Contributions for codes 71, 72, 73, 74, 75, 81 and the Public School Foundations may be taken by taxpayers due refunds or who owe taxes (increases tax amount due). All other contributions may be taken only when taxpayer is due a refund and may not exceed the total amount of the refund due.



**SCREENING CODES****(APPENDIX I)**

Print the following screening codes, as appropriate, in the For Office Use section on the right-hand side of the bottom of page one on the Form 760CG, Form 763, and Form 760PY. Separate each code by one space. The codes may be printed in any order.

Screening Code	Comments
BM	Print if border state rule was used to calculate the credit for taxes paid to another state.
BX	Print on Form 763, Married Filing Joint return and both spouses have withholding.
CG	Print on Form 760PY or Form 763 if computer generated. Do not print CG on Form 760CG.
CO	Print if Coalfield Employment Enhancement Tax Credit is taken or earned.
CX	Print if Form 760C/760F is used to compute penalty and the form is attached.
FD	Print if the return has Fixed Date Conformity modifications
FF	Print if the taxpayer is a dependent on another taxpayer's return.
FJ	Print if Self-employed Farming, Fishing, Merchant Seaman is checked.
GX	Print if the secondary taxpayer is deceased.
HX	Print if the primary taxpayer is deceased.
IS	Print if Amended return and Federal Form 1045 is attached.
NO	Print if amended return for NOL. ("NO" does not replace "QX". Print both for return amended for NOL.)
OS	Print only if the Schedule OSC is attached (760/CG filers).
QX	Print if the return is an amended return.
SL	Print if the taxpayer claims itemized deduction with no state and local income tax on Schedule A.
TA	Print if taxpayer authorized TAX to discuss this return with the tax preparer.
TD	Print if return data is contained in a printed 2D barcode.
TP	Print if a tax practitioner prepares the form.
YY	Print if the taxpayer is overseas when the return is due.

Rev. 08/08

**MAILING ADDRESSES AND TELEPHONE NUMBERS****(APPENDIX J)****2008 Income Tax Return Mailing Addresses and Locality Codes**

You may mail your income tax return to your Commissioner of the Revenue at the address below or directly to the Department of Taxation at the addresses listed at the bottom of the next page.

**\* DENOTES DIRECTOR OF FINANCE**

**\*\* DENOTES DIRECTOR, DEPARTMENT OF TAX**

**ADMINISTRATION****COUNTIES****Accomack County - 001**

P.O. Box 186, Accomac, VA 23301-0186

757-787-5747

**Albemarle County \* - 003**

Refund: P.O. Box 1498, Richmond, VA 23218-1498

Tax Due: P.O. Box 760, Richmond, VA 23218-0760

434-296-5851

**Alleghany County - 005**

P.O. Box 300, Low Moor, VA 24457  
540-863-6640

**Amelia County - 007**

P.O. Box 269, Amelia, VA 23002  
804-561-2158

**Amherst County - 009**

P.O. Box 719, Amherst, VA 24521  
434-946-9310

**Appomattox County - 011**

P.O. Box 125, Appomattox, VA 24522

434-352-7450

**Arlington County - 013**

Refund: P.O. Box 1498, Richmond, VA 23218-1498

Tax Due: P.O. Box 760, Richmond, VA 23218-0760

703-228-3055

**Augusta County - 015**

P.O. Box 959, Verona, VA 24482  
540-245-5640

**Bath County - 017**

P.O. Box 130, Warm Springs, VA 24484

540-839-7231

**Bedford County - 019**

122 E. Main St., Suite 103, Bedford, VA 24523

540-586-7621

**Bland County - 021**

P.O. Box 130, Bland, VA 24315  
276-688-4291

**Botetourt County - 023**

P.O. Box 128, Fincastle, VA 24090  
540-473-8270

**Brunswick County - 025**

P.O. Box 669, Lawrenceville, VA 23868

434-848-2313

**Buchanan County - 027**

P.O. Box 1042, Grundy, VA 24614  
276-935-6542

**Buckingham County - 029**

P.O. Box 138, Buckingham, VA 23921

434-969-4972

**Campbell County - 031**

P.O. Box 66, Rustburg, VA 24588  
434-332-9518

**Caroline County - 033**

P.O. Box 531, Bowling Green, VA 22427

804-633-4050

**Carroll County - 035**

Refund: P.O. Box 1498, Richmond, VA 23218-1498

Tax Due: P.O. Box 760, Richmond, VA 23218-0760

276-730-3080

**Charles City County - 036**

Refund: P.O. Box 1498, Richmond, VA 23218-1498

Tax Due: P.O. Box 760, Richmond, VA 23218-0760

804-652-2161

**Charlotte County - 037**

P.O. Box 308, Charlotte C.H., VA 23923

434-542-5546

**Chesterfield County - 041**

P.O. Box 124, Chesterfield, VA 23832  
804-748-1281

**Clarke County - 043**

P.O. Box 67, Berryville, VA 22611  
540-955-5109

**Craig County - 045**

P.O. Box 186, New Castle, VA 24127  
540-864-6241

**Culpeper County - 047**

P.O. Box 1807, Culpeper, VA 22701  
540-727-3443

**Cumberland County - 049**

P.O. Box 77, Cumberland, VA 23040  
804-492-4280

**Dickenson County - 051**

P.O. Box 1067, Clintwood, VA 24228  
276-926-1646

**Dinwiddie County - 053**

P.O. Box 104, Dinwiddie, VA 23841  
804-469-4500

**Essex County - 057**

P.O. Box 879, Tappahannock, VA 22560-0879

804-443-4737

**Fairfax County \*\* - 059**

Refund: P.O. Box 1498, Richmond, VA 23218-1498

Tax Due: P.O. Box 760, Richmond, VA 23218-0760

703-222-8234

**Fauquier County - 061**

P.O. Box 149, Warrenton, VA 20188-0149

540-347-8617

**Floyd County - 063**

100 E. Main St., Box 5, Floyd, VA 24091

540-745-9345

**Fluvanna County - 065**

Refund: P.O. Box 1498, Richmond, VA 23218-1498

Tax Due: P.O. Box 760, Richmond, VA 23218-0760

434-591-1940

**Franklin County - 067**

275 S. Main St., Ste. 106, Rocky Mt., VA 24151

540-483-3083

**Frederick County - 069**

P.O. Box 552, Winchester, VA 22604  
540-665-5681

**Giles County - 071**

130 N. Main St., Pearisburg, VA 24134

540-921-3321

**Gloucester County - 073**

6489 Main St., Ste. 137, Gloucester,  
VA 23061  
804-693-3451

**Goochland County - 075**

P.O. Box 60, Goochland, VA 23063  
804-556-5807

**Grayson County - 077**

P.O. Box 126, Independence, VA  
24348  
276-773-2381

**Greene County - 079**

Refund: P.O. Box 1498, Richmond,  
VA 23218-1498  
Tax Due: P.O. Box 760, Richmond,  
VA 23218-0760  
434-985-5211

**Greensville County - 081**

1781 Greensville County Circle,  
Room 132,  
Emporia, VA 23847  
434-348-4227

**Halifax County - 083**

P.O. Box 1847, Halifax, VA 24558  
434-476-3314

**Hanover County - 085**

P.O. Box 129, Hanover, VA 23069  
804-365-6129

**Henrico County \* - 087**

Refund: P.O. Box 1498, Richmond,  
VA 23218-1498  
Tax Due: P.O. Box 760, Richmond,  
VA 23218-0760  
804-501-4263

**Henry County - 089**

P.O. Box 1077, Collinsville, VA  
24078-1077  
276-634-4690

**Highland County - 091**

P.O. Box 148, Monterey, VA 24465  
540-468-2142

**Isle of Wight County - 093**

P.O. Box 107, Isle of Wight, VA  
23397  
757-365-6222

**James City County - 095**

P.O. Box 283, Williamsburg, VA  
23187  
757-253-6695

**King and Queen County - 097**

P.O. Box 178, King & Queen  
Courthouse, VA 23085  
804-785-5976

**King George County - 099**

10459 Courthouse Dr., Suite 101,  
King George, VA 22485-3862  
540-775-4664

**King William County - 101**

P.O. Box 217, King William, VA  
23086  
804-769-4941

**Lancaster County - 103**

P.O. Box 122, Lancaster, VA 22503  
804-462-7920

**Lee County - 105**

P.O. Box 96, Jonesville, VA 24263  
276-346-7722

**Loudoun County - 107**

Refund: P.O. Box 1498, Richmond,  
VA 23218-1498  
Tax Due: P.O. Box 760, Richmond,  
VA 23218-0760  
703-777-0260

**Louisa County - 109**

P.O. Box 8, Louisa, VA 23093  
540-967-3432

**Lunenburg County - 111**

11512 Courthouse Rd., Ste. 101,  
Lunenburg, VA 23952  
434-696-2516

**Madison County - 113**

P.O. Box 56, Madison, VA 22727  
540-948-4421

**Mathews County - 115**

P.O. Box 896, Mathews, VA 23109-  
0896  
804-725-7168

**Mecklenburg County - 117**

P.O. Box 360, Boydton, VA 23917  
434-738-6191

**Middlesex County - 119**

P.O. Box 148, Saluda, VA 23149-  
0148  
804-758-5331

**Montgomery County - 121**

755 Roanoke St., Ste. 1-A,  
Christiansburg, VA 24073  
540-382-5710

**Nelson County - 125**

P.O. Box 246, Lovingston, VA 22949  
434-263-7070

**New Kent County - 127**

Refund: P.O. Box 1498, Richmond,  
VA 23218-1498  
Tax Due: P.O. Box 760, Richmond,  
VA 23218-0760  
804-966-9610

**Northampton County - 131**

P.O. Box 65, Eastville, VA 23347  
757-678-0446

**Northumberland County - 133**

P.O. Box 309, Heathsville, VA 22473  
804-580-4600

**Nottoway County - 135**

P.O. Box 5, Nottoway, VA 23955  
434-645-9317

**Orange County - 137**

P.O. Box 389, Orange, VA 22960  
540-672-4441

**Page County - 139**

101 S. Court St., Luray, VA 22835  
540-743-3840

**Patrick County - 141**

P.O. Box 367, Stuart, VA 24171  
276-694-7131

**Pittsylvania County - 143**

Refund: P.O. Box 1498, Richmond,  
VA 23218-1498  
Tax Due: P.O. Box 760, Richmond,  
VA 23218-0760  
434-432-7940

**Powhatan County - 145**

3834 Old Buckingham Rd, Ste. C,  
Powhatan, VA 23139  
804-598-5616

**Prince Edward County - 147**

P.O. Box 446, Farmville, VA 23901  
434-392-3231

**Prince George County - 149**

P.O. Box 155, Prince George, VA  
23875  
804-722-8740

**Prince William County\* - 153**

Refund: P.O. Box 1498, Richmond,  
VA 23218-1498  
Tax Due: P.O. Box 760, Richmond,  
VA 23218-0760  
703-792-6710

**Pulaski County - 155**

52 West Main Street, Ste 200, Pulaski,  
VA 24301  
540-980-7750

**Rappahannock County - 157**

P.O. Box 115, Washington, VA  
22747-0115  
540-675-5370

**Richmond County - 159**

P.O. Box 366, Warsaw, VA 22572  
804-333-3722

**Roanoke County - 161**

P.O. Box 21709, Roanoke, VA 24018  
540-772-2049

**Rockbridge County - 163**

P.O. Box 1160, Lexington, VA 24450  
540-463-3431

**Rockingham County - 165**

20 E. Gay St., Harrisonburg, VA  
22802  
540-564-3000

**Russell County - 167**

P.O. Box 517, Lebanon, VA 24266  
276-889-8018

**Scott County - 169**

202 W. Jackson St., Suite 114, Gate  
City, VA 24251  
276-386-7692

**Shenandoah County - 171**

Refund: P.O. Box 1498, Richmond,  
VA 23218-1498  
Tax Due: P.O. Box 760, Richmond,  
VA 23218-0760  
540-459-6170

**Smyth County - 173**

P.O. Box 985, Marion, VA 24354  
276-782-4040

**Southampton County - 175**

Refund: P.O. Box 1498, Richmond,  
VA 23218-1498  
Tax Due: P.O. Box 760, Richmond,  
VA 23218-0760  
757-653-3032

**Spotsylvania County - 177**

P.O. Box 175, Spotsylvania, VA  
22553  
540-507-7054

**Stafford County - 179**

P.O. Box 98, Stafford, VA 22555  
540-658-4131

**Surry County - 181**

P.O. Box 35, Surry, VA 23883  
757-294-5225

**Sussex County - 183**

P.O. Box 1398, Sussex, VA 23884  
434-246-1030

**Tazewell County - 185**

101 E. Main St., Tazewell, VA 24651  
276-988-1235

**Warren County - 187**

P.O. Box 1775, Front Royal, VA  
22630  
540-635-2651

**Washington County - 191**

174 E. Main St., Abingdon, VA 24210  
276-676-6270

**Westmoreland County - 193**

P.O. Box 68, Montross, VA 22520  
804-493-9052

**Wise County - 195**

P.O. Box 1278, Wise, VA 24293  
276-328-3556

**Wythe County - 197**

225 S. 4th Street, Ste. 101,  
Wytheville, VA 24382  
276-223-6015

**York County - 199**

P.O. Box 90, Yorktown, VA 23690-  
0090  
757-890-3381

---

**CITIES**


---

**Alexandria City\* - 510**

Refund: P.O. Box 1498, Richmond,  
VA 23218-1498  
Tax Due: P.O. Box 760, Richmond,  
VA 23218-0760  
703-838-4570

**Bedford City - 515**

P.O. Box 807, Bedford, VA 24523  
540-587-6051

**Bristol City - 520**

497 Cumberland St., Bristol, VA  
24201  
276-645-7316

**Buena Vista City - 530**

2039 Sycamore Ave., Buena Vista,  
VA 24416-3113  
540-261-8611

**Charlottesville City - 540**

P.O. Box 9031, Charlottesville, VA  
22906  
434-970-3160

**Chesapeake City - 550**

P.O. Box 15285, Chesapeake, VA  
23328  
757-382-6732

**Colonial Heights City - 570**

P.O. Box 3401, Colonial Heights, VA  
23834  
804-520-9280

**Covington City - 580**

P.O. Drawer 58, Covington, VA 24426-  
0058  
540-965-6350

**Danville City - 590**

P.O. Box 480, Danville, VA 24543  
434-799-5145

**Emporia City - 595**

P.O. Box 956, Emporia, VA 23847  
434-634-5405

**Fairfax City - 600**

2nd Floor, City Hall, 10455  
Armstrong St.  
Fairfax, VA 22030-3649  
703-385-7880

**Falls Church City - 610**

300 Park Avenue, Ste.104-E,  
Falls Church, VA 22046-3351  
703-248-5065

**Franklin City - 620**

P.O. Box 389, Franklin, VA 23851  
757-562-8548

**Fredericksburg City - 630**

P.O. Box 644, Fredericksburg, VA  
22404  
540-372-1004

**Galax City\* - 640**

Refund: P.O. Box 1498, Richmond,  
VA 23218-1498  
Tax Due: P.O. Box 760, Richmond,  
VA 23218-0760  
276-236-2528

**Hampton City - 650**

P.O. Box 636, Hampton, VA 23669-  
0636  
757-727-6690

**Harrisonburg City - 660**

P.O. Box 20031, Harrisonburg, VA  
22801-7531  
540-432-7704

**Hopewell City - 670**

P.O. Box 1604, Hopewell, VA 23860  
804-541-2237

**Lexington City - 678**

P.O. Box 922, Lexington, VA 24450  
540-462-3701

**Lynchburg City - 680**

P.O. Box 858, Lynchburg, VA 24505-  
0858  
434-455-3870

**Manassas City - 683**

Refund: P.O. Box 1498, Richmond,  
VA 23218-1498  
Tax Due: P.O. Box 760, Richmond,  
VA 23218-0760  
703-257-8298

**Manassas Park City - 685**

One Park Center Ct., Manassas Park,  
VA 20111  
703-335-8825

**Martinsville City - 690**

P.O. Box 1222, Martinsville, VA  
24114-1222  
276-403-5131

**Newport News City - 700**

2400 Washington Ave., Newport  
News, VA 23607-4389  
757-926-8653

**Norfolk City - 710**

P.O. Box 2260, Norfolk, VA 23501  
757-664-7885

**Norton City - 720**

P.O. Box 347, Norton, VA 24273  
276-679-0031

**Petersburg City - 730**

135 N. Union St., Petersburg, VA  
23803  
804-733-2315

**Poquoson City - 735**

500 City Hall Ave., Poquoson, VA  
23662  
757-868-3020

**Portsmouth City - 740**

801 Crawford St, Portsmouth, VA  
23704  
757-393-8773

**Radford City - 750**

619 Second St., Room 161, Radford,  
VA 24141  
540-731-3613

**Richmond City - 760**

Refund: P.O. Box 1498, Richmond,  
VA 23218-1498  
Tax Due: P.O. Box 760, Richmond,  
VA 23218-0760  
804-646-6474

**Roanoke City - 770**

P.O. Box 718, Roanoke, VA 24004  
540-853-6543

**Salem City - 775**

P.O. Box 869, Salem, VA 24153  
540-375-3019

**Staunton City - 790**

P.O. Box 4, Staunton, VA 24402  
540-332-3829

**Suffolk City - 800**

P.O. Box 1459, Suffolk, VA 23439-  
1459  
757-514-4260

**Virginia Beach City - 810**

City Hall, Bld. 1, 2401 Court House  
Dr.  
Virginia Beach, VA 23456  
757-385-4483

**Waynesboro City - 820**

503 W Main St., Room 107,  
Waynesboro, VA 22980  
540-942-6610

**Williamsburg City - 830**

P.O. Box 245, Williamsburg, VA 23187  
757-220-6150

**Winchester City - 840**

P.O. Box 546, Winchester, VA 22604  
540-667-1815

---

You may mail your income tax return directly to the Department of Taxation at the  
addresses listed below or to your Commissioner of the Revenue at the above address.

---

**REFUND RETURNS**

**Virginia Department of Taxation**  
**P.O. Box 1498**  
**Richmond, VA 23218-1498**

**TAX DUE RETURNS**

**Virginia Department of Taxation**  
**P.O. Box 760**  
**Richmond, VA 23218-0760**

---

## **VIRGINIA CONTACT INFORMATION FOR TAX PAYER (APPENDIX K)**

---

TOPIC	SERVICES OFFERED	CONTACT INFORMATION
CUSTOMER SERVICE	<b>Virginia Tax Assistance</b> <b>M-F, 8:30 am - 4:30 pm</b>	<b>Individual 804-367-8031</b> <a href="mailto:TaxIndReturns@tax.virginia.gov">TaxIndReturns@tax.virginia.gov</a>  <b>Business 804-367-8037</b> <a href="mailto:TaxBusQuestions@tax.virginia.gov">TaxBusQuestions@tax.virginia.gov</a>
WHERE'S MY REFUND?	<b>Refund Inquiry</b> <b>Online</b>	<a href="http://www.tax.virginia.gov">www.tax.virginia.gov</a>
TELETAX INFORMATION	<b>Recorded Tax Information</b> <b>Fax on Demand Forms</b>	<b>804-367-2486</b>
VATAX ONLINE WEB PAYMENTS I-FILE	<b>On-line Filing</b> <b>Electronic Return Payments</b> <b>Electronic Bill Payments Virginia</b> <b>Tax Information</b>	<a href="http://www.tax.virginia.gov">www.tax.virginia.gov</a>
CREDIT CARD PAYMENTS	<b>Credit Card Payments Made</b> <b>through Official Payments</b> <b>Corporation</b>	<b>800-272-9829</b> <a href="http://www.officialpayments.com">www.officialpayments.com</a>

## **VIRGINIA CONTACT INFORMATION FOR TAX PROFESSIONALS**

---

TOPIC	SERVICES OFFERED	CONTACT INFORMATION
TAX PREPARER HOTLINE	Assistance for Tax Professionals	804-367-9286 M-F, 8:30 am - 4:30 pm